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FINANCIAL STATISTICS
CANADIAN GOVERNMENTS

MUNICIPAL - PROVINCIAL - FEDERAL

1936 ISSUE

SEVENTEENTH YEAR OF PUBLICATION

COMPILED AND ISSUED BY
THE CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FOREWORD

The Institute presents herewith the Seventeenth issue of Financial Statistics—Canadian Governments. The figures given herein are comparable with those given in previous issues of the "Red Book." We believe this to be a very important feature, inasmuch as it is possible, with such figures taken over a term of years, to get a good idea of the trend financial affairs are taking in any given municipality.

The publication is issued in loose leaf form, usually in two sections, each section being published as soon as the information is as complete as it is deemed possible to make it. The first section covers all the urban municipalities with a population of 10,000 or over and those with a population 2,000 to 10,000, with the exception of those in the Province of Quebec. The second section covers the remaining urban municipalities with a population of 400 or more, as well as larger rural municipalities with substantial bond issues outstanding. It also includes a page devoted to the Dominion and the Provinces. Supplementary information covering tax collections, etc., will be issued from time to time during the year.

In recent years much of the information in the latter section is at a date a year later than that which the Edition is expected to cover. For instance, while the 1935 Edition is presumed in general to give information as at Dec. 31st, 1934, it will be seen by turning to pages 24 to 28, pages 32 to 42 and page 49 of that edition that much of it is at Dec. 31st, 1935.

The Institute wishes to point out again that the "standards" used herein are not infallible guides in determining the financial strength or weakness of a municipality. They should be used merely as "indications" of the desirability of more detailed enquiry before arriving at final conclusions. The readiness with which tax demands are met is one of the most sensitive and reliable indicators of the credit rating of a municipality. That this is true has been illustrated by the fact that the majority of Canadian municipalities which have been and are in financial difficulties have given warning of conditions through their heavy tax arrears. It is advisable, however, when examining tax arrears, to consider also bank loans outstanding for current purposes, as sometimes sufficient allowance is made when striking the tax rate to offset taxes uncollected. Such a condition is usually indicated when tax arrears figures are comparatively high, but current borrowings only nominal. Some municipalities may exceed the "standards" considerably and still be perfectly sound, and all the elements affecting the financial capacity of the municipality under examination must be kept in mind.

It is encouraging to note improvement in tax collections in a great many municipalities in 1935. Also a considerable number have been able to improve their debt position. These municipalities, by thus improving their credit rating, create a basis of confidence which in turn enables them to obtain any capital needed at a low rate of interest.

The Institute wishes to express its appreciation of the excellent co-operation received from Municipal and School Treasurers and other officials in the supplying of these data. It also wishes to thank its subscribers for their continued support.

CITIZENS' RESEARCH INSTITUTE OF CANADA.

Horace L. Brittain

Director.

805 New Wellington Building,
137 Wellington Street West.
Toronto, June, 1936.

Citizens' Research Institute of Canada

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ACKNOWLEDGMENT—The Institute has adopted for the purpose of this publication, the standards of per capita assessment, per capita debt, and relation of debenture debt to assessment, which were used by Mr. W. L. McKinnon.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

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(r) Rural Municipality.

*Under Montreal Metropolitan Commission.

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN GOVERNMENTS—1935-1936

GOVERNMENT and DATE OF REPORT	Population Dominion Census 1935 Upper(Est.) 1931 Middle 1921 Lower	Land Area in Square Miles	GROSS DIRECT FUNDED DEBT: Revenue Producing (x) Amount	Revenue Producing (x) Per Capita	Total Direct Funded Debt (Including Revenue Producing) Amount	Total Direct Funded Debt (Including Revenue Producing) Per Capita	SINKING FUNDS Amount	SINKING FUNDS Per Capita	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts) Amount	FLOATING DEBT Per Capita	Indirect and Contingent Liabilities and Guarantees Amount	Indirect and Contingent Liabilities and Guarantees Per Capita	Expenditures—E and Revenues—R (Including Revenues from Dominion Government) (1)	Amount	Per Capita	Revenue from Dominion Government (2) Per Capita
Dominion	10,949,000	3,457,484	$230,000,000	$21.01	$3,269,515,953[18]	$298.61	$58,168,944	$ 5.31	$ ..[18]	$.	$1,278,797,541[19]	$116.80	E	$476,733,536	$43.54	$.
(March 31st, 1936)	10,376,786												R	370,619,869	33.85	
	8,787,949															
British Columbia	735,000	349,970	?	.....	144,487,931[3]	196.58	31,058,958	42.26	33,513,587[4]	45.60	48,315,998[5]	65.74	E	29,406,196[17]	40.00	2.23
(March 31st, 1936)	694,263												R	25,533,947	34.74	
	524,582															
Alberta	780,000	248,800	29,701,000	38.08	153,567,010	196.88	10,625,979	13.62	5,700,000[6]	7.31	8,554,346[7]	10.97	E	17,684,890[17]	22.67	2.29
(March 31st, 1936)	731,605												R	14,209,472	18.21	
	588,454															
Saskatchewan	978,000	237,965	54,851,953	56.09	124,446,375	127.25	9,585,191	9.80	70,089,939	71.67	6,299,077[8]	6.44	E	23,371,468[17]	23.89	3.45
(April 30th, 1936)	921,785												R	13,597,594	13.90	
	757,510															
Manitoba	739,000	219,723	50,512,811	68.35	121,360,307	164.22	9,350,881	12.65	2,744,400	3.71	4,436,969[9]	6.00	E	14,415,992[17]	19.51	2.43
(April 30th, 1936)	700,139												R	12,343,141	16.70	
	610,118															
Ontario	3,596,000	363,282	266,282,144	74.05	602,027,288	167.42	7,914,333[10]	2.20	50,000,000[11]	13.90	113,968,417	31.69	E	80,919,210	22.51	.84
(March 31st, 1936)	3,431,683												R	67,576,505	18.79	
	2,933,662															
Quebec	3,062,000	523,534	9,363,044[12]	3.05	166,257,295[12]	54.30	21,075,669	6.88	27,670,758	9.04	10,229,301[13]	3.36	E	49,415,844[17]	16.13	.89
(June 30th, 1936)	2,874,255												R	35,423,891	11.56	
	2,361,199															
New Brunswick	429,000	27,710	8,565,200[14]	19.97	74,649,620[14]	174.01	8,816,471	20.55	1,246,179	2.90	1,760,497	4.10	E	7,108,635[17]	16.57	3.65
(October 31st, 1936)	408,219												R	6,279,876	14.64	
	387,876															
Nova Scotia	527,000	20,743	19,270,201[16]	36.57	87,629,113[16]	166.28	6,947,979	13.18	1,863,201	3.54	607,487	1.15	E	10,037,714[15]	19.04	3.36
(November 30th, 1936)	512,846												R	8,921,940	16.93	
	523,837															
Prince Edward Island	89,000	2,184	.....	.....	6,029,000	67.74	1,315,832	14.78	724,101	8.14	30,500	.34	E	1,702,235	19.12	7.27
(December 31st, 1936)	88,038												R	1,325,938	14.90	
	88,615															

(x) These amounts are in some instances only approximate. They include loans on account of Hydro, Housing, Railways, Telephones, Rural Credits, Storage Dams, etc.

[1] These are the 1935 figures, per capitas of which are listed in Tax Conference Reports Nos. 148, 149. They are compiled as nearly as possible on a comparative basis, and do not coincide exactly with totals in the public accounts. They do not include capital revenues or expenditures, nor those of self-supporting public utilities, but do include expenditures on direct relief whether or not these were capitalized.

[2] Not borne directly by the people of the Province. To arrive at the per capita expenditure from local sources, this must be deducted from total per capitas.

[3] Includes $20,160,000 P.G.E. Railway guaranteed stock, interest on which is borne by the Province. Now regarded as a direct debt.

[4] Includes $27,572,680 treasury bills to Dominion Government.

x Approximate.

[5] Includes $40,157,524 for railways controlled by Dominion Government; also $7,033,333 for Vancouver Joint Sewage and Drainage Board, against which there is a sinking fund of $913,494.

[6] In addition, $9,285,938 Savings Certificates outstanding.

[7] After deducting $1,701,310 sinking funds against guarantees. Does not include $32,233,658 for railways either controlled by the Dominion Government or assumed jointly by C.N.R. and C.P.R.

[8] Not including $27,392,910 guarantee for railways controlled by Dominion Government.

[9] Not including $3,000,000 Canadian Northern Rly. guarantee. In addition, Province has outstanding treasury bills of $7,143,840 with the chartered banks in connection with the closing of the Provincial Savings Office, against which there are pledged securities amounting to $7,190,375 par value, the proceeds of which upon realization are to apply to reduction of said bills.

[10] Not including $2,401,000 deposit of Hydro with Provincial Treasurer as security for advances, such sums being included in previous years. The original Hydro debentures matured during 1935-36.

[11] In addition, demand deposits, Province of Ontario Savings Office, of $32,015,818.

[12] Includes $1,509,688 to Dominion *re* workmen's dwellings.

[13] Not including promises to pay various institutions annual amounts over definite terms, to be applied in payment of bonds and interest thereon, aggregating $15,893,048.

[14] Includes $599,700 housing debt.

[15] Fiscal period was for 14 months. These figures are twelve-fourteenths of the 14-month totals. They do not include the operations of the N.S. Land Settlement Board, the 14-month deficit ($29,920), which was funded and transferred to deficit account, but do include direct relief expenditures capitalized.

[16] Includes $642,000 housing debt.

[17] Includes direct relief expenditures capitalized.

[18] Treasury bills included in debenture debt amount to $120,000,000.

[19] Not including railway and steamship deficits, which amount to $49,891,657, or $4.55 per capita, exclusive of interest on government advances.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935		1935 TAX LEVY UNPAID At Dec. 31st, 1935			ACCUMULATED TAX ARREARS (Inc. 1935 taxes unpaid) (After deduct. reserve if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve)	
	Dominion Census		City's Report		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	% of 1935 Levy Unpaid	Amount	Per Capita	Amount	Per Capita
	1921	1931	1935														
BRITISH COLUMBIA					(X)												
New Westminster	14,495	17,524	20,000	5.4	$4,021,071	$201.05	$ 8,650,891	$ 433	$ 556,665	$27.83	$ 145,544	$ 7.27	26.1%	$ 370,837	$18.54	$ 429,339	$21.46
North Vancouver	7,652	8,510	8,410	4.9	‡	.....	4,627,234[4]	550	235,096	27.95	93,636	11.13	39.8%	149,898	17.82	963,536[5]	114.57
Vancouver	117,217	246,593	247,558	43.7	52,058,621	210.29	246,328,775	995	11,063,690	44.69	2,277,534	9.20	20.6%	8,327,141	33.64	771,317[15]	3.12
Victoria	38,727	39,082	40,000	7.2	8,757,501	218.95	39,171,021	979	1,693,316	42.33	348,673	8.72	20.6%	737,308	18.43	2,175,835	54.39
Burnaby Dist.	15,000	25,564	27,000	35.0	2,949,488	109.24	14,061,847	521	690,340	25.57	282,335	10.46	40.9%	475,871	17.62	1,840,251	68.16
ALBERTA																	
Calgary	63,305	83,716	83,761	40.5	9,753,284	116.44	60,974,656	728	3,653,542	43.62	911,564	10.88	24.9%	1,423,006[9]	16.99	4,001,123	47.77
Edmonton	58,821	79,179	81,621	42.5	19,946,275	244.38	54,613,530	669	3,742,982	45.86	792,166	9.70	21.1%	2,177,772	26.68	4,180,510	51.22
Lethbridge	11,097	13,489	14,000	10.8	1,347,372	96.24	9,572,355	684	545,534	38.97	109,311	7.81	20.0%	410,394	29.31	100,677[3]	7.19
Medicine Hat	9,634	10,300	10,500	17.0	1,716,870	163.51	7,291,095	694	369,638[13]	35.20	98,928[12]	9.42	26.8%	448,010[13]	42.66	641,008[11]	61.05
SASKATCHEWAN																	
Moose Jaw	19,285	21,299	21,000	15.2	2,380,935	113.38	18,164,840	865	900,209	42.87	425,434	20.26	47.3%	1,232,585[6]	58.69	28,555[6]	1.36
Regina	34,432	53,209	53,034	13.2	7,266,203	137.01	42,554,530	802	2,418,350	45.60	997,019	18.80	41.2%	1,408,405	26.56	1,052,271[10]	19.84
Saskatoon	25,739	43,291	43,291	12.5	8,057,360	186.12	34,113,870	788	1,902,481[14]	43.94	748,793	17.30	39.4%	1,533,725	35.43	540,103[7]	12.48
MANITOBA																	
Brandon	15,397	17,082	17,486	9.0	1,481,150	84.70	11,592,617[1]	663	513,209	29.35	204,102	11.67	39.8%	529,868	30.30	939,777[2]	53.74
St. Boniface	12,821	16,305	16,382	17.6	4,120,911	251.55	8,951,420	546	663,679	40.51	224,338	13.69	33.8%	413,425	25.24	2,080,159[8]	126.98
Winnipeg	197,087	218,785	224,998	23.2	11,604,334	51.57	209,745,251	932	9,468,717	42.08	2,976,195	13.23	31.4%	3,570,671	15.87	5,909,672	26.27

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.

‡ Not segregated.

[1] Includes $323,100 business assessment. Figures in 1934 would be $12,912,710 to be comparable.

[2] After deducting reserve of $313,043.

[3] After deducting reserve of $494,779.

[4] Total taxable property. Only 35% of improvements taxed.

[5] After deducting a reserve of $201,033.

[6] Total reserve against tax sale lands and tax arrears of $2,482,589 has been deducted from tax sale lands.

[7] After deduction of reserve of $895,341, which is set up against tax arrears and tax sale lands, etc. In addition, schools have a reserve of $488,226 against uncollected taxes which has not been deducted.

[8] After deducting reserve of $1,016,194.

[9] Amount collectible.

[10] After deducting reserve of $619,285.

[11] After deducting reserve of $1,414,098.

[12] Amount estimated as collectable.

[13] Includes rental and business taxes.

[14] Includes $116,092 levied in form of business licenses.

[15] After deducting reserve of $1,860,067.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND: Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT: Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
BRITISH COLUMBIA															
New Westminster	$ 599,000	$	$29.95	$1,086,410	$6,930,562 [2,3]	$346.52	34.7%	$1,976,655	$ 98.83	$4,953,907	$247.69	$ 55,000	$115,162	$613,556	$ .....
North Vancouver	561,430	.....	66.76	353,589	3,427,290 [3]	407.53	40.7%	848,304 [17]	100.87	2,578,986	306.66	.....	155,000 [16]	?	.....
Vancouver	10,370,175	.....	41.89	6,897,281	72,044,320 [18]	291.02	29.1%	15,463,359	62.46	56,580,961	228.56	4,880,826	2,438,456	3,232,238	.....
Victoria	968,915	.....	23.63	?	16,257,894 [25]	406.45	40.6%	4,395,002	109.87	11,862,892	296.58	[26]	120,251	.....	.....
Burnaby Dist.	239,567	.....	8.87	465,850 [1]	3,604,904 [9]	133.51	13.3%	149,074	5.52	3,455,830	127.99	232,450	[10]	31,371 [1]	.....
ALBERTA															
Calgary	2,418,533	93,167	29.99	1,790,886	24,052,674	287.16	28.7%	9,317,515	111.24	14,735,159	175.92	2,553,002 [11]	1,657,058 [12]	570,000x	.....
Edmonton	3,530,114	370,933	47.79	3,020,561	36,721,653	449.90	45.0%	11,672,492	143.00	25,049,161	306.90	674,000	1,398,257 [13]	1,169,791	.....
Lethbridge	246,784	55,750	21.61	484,421	4,200,497	300.03	30.0%	2,222,204	158.73	1,978,293	141.30	50,000 [24]	74,000	222,815	.....
Medicine Hat	146,258	.....	13.93	171,064	2,905,531	276.71	27.7%	282,048 [20]	26.86	2,623,483	249.85	.....	57,068	[21]	.....
SASKATCHEWAN															
Moose Jaw	553,305	29,250	27.74	595,544	6,017,297	286.54	28.6%	2,280,739	108.61	3,736,558	177.93	195,500	278,354	248,971	.....
Regina	2,236,500	274,246	47.34	2,427,937	18,505,670 [14]	348.94	34.9%	7,088,050 [22]	133.65	11,417,620	215.29	See note [14]	687,552	1,085,664	.....
Saskatoon	2,659,750	216,020	66.43	2,689,667	16,372,826	378.20	37.8%	6,350,677	146.70	10,022,149	231.50	128,500	1,099,124 [4]	1,324,616	.....
MANITOBA															
Brandon	782,000	.....	44.72	443,709	3,752,979 [2]	214.63	21.5%	2,024,010 [19]	115.75	1,728,969	98.88	.....	484,775	277,764	.....
St. Boniface	284,000	.....	17.34	579,360	5,625,975 [6]	343.42	34.3%	517,930 [5]	31.62	5,108,045	311.80	29,500	[15]	?	.....
Winnipeg	9,755,000 [7]	.....	43.36	8,932,181	77,595,274 [8]	344.87	34.5%	33,083,316	147.04	44,511,958	197.83	6,354,544	904,514	6,315,073	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL DEBENTURE DEBT ABOVE

[1] Total for local improvements.

x Approximate.

[2] Includes $293,543 unsold bonds. In addition, $95,000 Exhibition bonds guaranteed.

[3] In addition, $292,500 Burrard Inlet Tunnel & Bridge Co. bonds guaranteed.

[4] Not including loan of $113,857 against government's share of relief.

[5] City owes sinking fund $1,746,975.

[6] Includes $623,314, being share of Greater Winnipeg Water District net debt.

[7] As given in Winnipeg School District balance sheet, and against which the sinking fund is $4,544,032. Not all of this debt is issued by the City on behalf of the School District, the figures shown by the City being: school debt, $8,250,000; sinking fund, $3,463,560.

[8] Includes $11,207,770, being share of Greater Winnipeg waterworks net debt. See also footnote [7].

[9] Includes $236,700 overdue instalments and $409,512, being share of net funded debt of Vancouver and District Joint Sewage and Drainage Board, but not $44,043, being share of its unfunded debt.

[10] Owe Provincial Government *re* relief on treasury notes, $147,789; defaulted interest, $482,548; sundry creditors, $229,907; and sinking fund arrears, $634,750.

[11] Includes treasury bills, Province of Alberta, $151,303, and $401,699 to sinking fund trustee, being capital loans.

[12] Includes $1,209,558 treasury bills, Province of Alberta. In addition, owe school boards, $517,040, against which school boards have $489,149 bank loans outstanding.

[13] In addition, $409,500 bills payable to public school board. Included in the current and capital loans is an amount of $1,250,000 advanced by the Provincial Government.

[14] Includes $1,865,160 unsold bonds, against which bank loans of $340,000, and held by government, $439,579. In addition, city has guaranteed bonds of $87,567.

[15] Interest in default, $867,188. Owe school boards, $194,923. Current vouchers, $25,513.

[16] Interest unpaid, $512,506.

[17] Includes $789,185 North Vancouver bonds at par.

[18] Does not include $5,786,428 unsold bonds, against which bank loans of $4,880,826. Includes $4,779,174, being share of net debt of Vancouver and District Joint Sewage and Drainage Board, but not $515,500, being Vancouver's share of this Board's capital bank loan. Nor does it include Greater Vancouver Water District direct permanent debt of $4,000,000, its temporary debt of $1,500,000, nor the bonds of Vancouver and New Westminster assumed by the Board amounting to $4,251,306. Total sinking fund of the Board against direct and assumed debt is $1,826,158. The 1935 operations of the Board resulted in a surplus of $19,465.

[19] Sinking funds in 1935 "Red Book" should have been $1,930,847, as the figure of $1,566,871 did not include school sinking funds.

[20] Not including $931,731, being amount owed by city, less surplus earnings.

[21] All sinking funds on hand have been credited to public utilities.

[22] Including $367,091 reserve and surplus, less $141,062 arrears, and also public school sinking fund of $279,420.

[23] Includes $41,359, being share of Vancouver and District Joint Sewage and Drainage Board, but not $600,000 guaranteed as to interest only.

[24] Loan from Province.

[25] Includes $611,887 unsold bonds, but not $497,000 guaranteed bonds.

[26] Amount of about $1,100,000 for mortgage and balance of purchase price of Goldstream Waterworks System, expropriated 1925.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities							SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,116,500	$ 206,000	$	$ 54,000x	$	$1,376,500	$68.82	$ 443,664	$ 932,836	$46.64	$ 26,313S	$ 87,924S	$	$ .....
North Vancouver	703,500	.....	.....	94,000	251,000*f*	1,048,500	124.67	[7]	‡	.....	10,127D [8]	.....	.....	14,940D*f*
Vancouver	6,008,258	.....	.....	248,000	.....	6,256,258	25.27	1,733,918	4,522,340	18.27	66,802S	.....	.....	.....
Victoria	3,901,782	.....	.....	78,000	.....	3,979,782	99.49	873,851	3,105,391	77.63	50,695S	.....	.....	.....
Burnaby Dist.	525,637	.....	.....	15,100	.....	540,737	20.03	34,395	506,342	18.75	33,638D	.....	.....	.....
ALBERTA														
Calgary	5,174,931	2,977,872	2,855,644	.....	.....	11,008,447	131.43	6,026,572	4,981,875	59.48	7,414D	55,845S	78,661D	.....
Edmonton	3,347,166	1,839,743	565,611	.....	1,080,998*t*	7,233,518	88.62	2,130,632	5,102,886	62.52	114,759S	568,252S	32,019S	190,020S*t*
Lethbridge	411,759	731,757	456,171	.....	.....	1,599,687	114.26	968,766	630,921	45.06	18,545S	87,536S	31,429D	.....
Medicine Hat	1,033,567	101,053	.....	.....	54,041*g*	1,188,661	113.20	282,048	906,613	86.34	3,670S	63,553S	.....	117,862S*g*
SASKATCHEWAN														
Moose Jaw	1,441,163	1,019,130 [1]	.....	.....	.....	2,460,293	117.15	1,104,670	1,355,623	64.55	2,484S	[1]	.....	.....
Regina	2,438,946	2,667,366	2,008,018	.....	.....	7,114,330	134.15	2,962,913	4,151,417	78.28	70,938S	483,316S	88,977D	.....
Saskatoon	877,775	1,950,447	1,317,536	.....	.....	4,145,758	95.76	2,180,969	1,964,789	45.38	50,226S	294,524S	62,921D	.....
MANITOBA														
Brandon	684,415	.....	[2]	.....	.....	684,415	39.14	436,596	247,819	14.18	11,979S	.....	.....	.....
St. Boniface	694,120	.....	.....	.....	623,314 [3]	1,317,434	80.42	330,300 [6]	987,134	60.25	15,871S	.....	.....	.....
Winnipeg	5,665,072	25,502,000	.....	2,150,000	12,707,770 [4]	46,024,842	204.56	13,117,218	32,907,624	146.26	74,619S	219,421D	.....	4,300D [5]

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

f Ferries.
t Telephone.
‡ Not segregated.
S Surplus.
[1] Plant has been sold.
[2] Railway has ceased operations.
[3] Being share of net debt of Greater Winnipeg Water District, largely carried by taxation.
g Gas.
x Approximate.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY

[4] Central steam heating plant, $1,500,000, and share of net debt of Greater Winnipeg Water District, $11,207,770, largely carried by taxation, the levy on Winnipeg for this purpose in 1935 being $720,619.
[5] Steam heating plant.
[6] Sinking fund reserve.
[7] Ferry sinking fund, $50,799. Waterworks not segregated.
[8] On basis of waterworks receipts and payment of debt charges.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION Dominion Census 1921	POPULATION Dominion Census 1931	POPULATION City's Report 1935	Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt) Amount	Net General Debenture Debt Per Capita	ASSESSED VALUE FOR TAXATION (a) Amount	ASSESSED VALUE FOR TAXATION (a) Per Capita	TAXES LEVIED 1935 Amount	TAXES LEVIED 1935 Per Capita	1935 TAX LEVY UNPAID At Dec. 31st, 1935 Amount	1935 TAX LEVY UNPAID Per Capita	1935 TAX LEVY UNPAID % of 1935 Levy Unpaid	ACCUMULATED TAX ARREARS (Inc. 1935 taxes unpaid) (After deduct. reserve if any) Amount	ACCUMULATED TAX ARREARS Per Capita	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After reserve) Amount	TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY Per Capita
ONTARIO					(X)												
Belleville	12,206	13,790	14,411	2.8	$1,885,494	$130.84	$10,409,680	$ 722	$ 598,489	$41.53	$ 142,767	$ 9.91	23.9%	$ 266,494	$18.49	$ 6,186	$ .43
Brantford	29,440	30,107	31,212	4.9	3,333,942	106.81	27,632,325	885	1,269,682	40.68	275,395	8.82	21.7%	462,030[1]	14.80	41,588[2]	1.33
Chatham	13,256	14,569	15,957	2.5	500,954	31.39	14,449,094	905	525,668	32.94	134,320	8.42	25.6%	246,358[15]	15.44	.....	.....
Cornwall	7,419	11,126	12,507	1.0	643,843	51.48	9,495,270	759	293,777	23.49	70,345	5.62	23.9%	115,853	9.26	.....	.....
East Windsor	5,870	14,251	15,004	2.6	4,722,346	314.74	13,933,600	929	478,166	31.87	97,969	6.53	20.5%	468,483	31.22	490,714[34]	32.71
Fort William	20,541	26,277	24,371	13.5	3,145,144	129.05	30,712,304	1,260	1,311,432	53.81	150,596	6.18	11.5%	454,762	18.66	486,824[16]	19.98
Galt	13,216	14,006	13,958	2.5	1,424,276	102.04	11,153,355	799	537,251	38.49	64,312	4.61	12.0%	150,095[14]	10.75	.....	.....
Guelph	18,128	21,075	21,175	4.9	1,610,715	76.06	14,222,805	672	775,322	36.61	239,806	11.32	30.9%	491,604[13]	23.22	.....	.....
Hamilton	114,151	155,547	154,020	12.1	21,900,886	142.20	168,215,120	1,092	7,029,511	45.64	1,493,050	9.69	21.5%	2,631,641[28]	17.09	281,361	1.83
Kingston	21,753	23,439	24,173	3.3	1,920,889	79.46	19,363,688	801	931,272	38.53	107,037	4.43	11.5%	164,779[29]	6.82	.....	.....
Kitchener	21,763	30,793	32,567	4.4	3,580,361	109.94	26,254,770	806	1,258,486	38.64	176,041	5.41	14.0%	307,041[27]	9.43	See note [27]	.....
London	60,959	71,148	75,484	10.0	6,489,478	85.97	83,540,937	1,107	3,660,686	48.50	605,855	8.03	16.6%	1,247,511	16.53	210,237[17]	2.79
Niagara Falls	14,764	19,046	18,527	2.6	2,428,414	131.08	18,344,830	990	865,074	46.69	217,761	11.75	25.2%	229,980[5]	12.41	77,419	4.18
North Bay	10,692	15,528	16,594	3.3	2,341,031	141.08	9,663,104	582	569,721	34.33	138,422	8.34	24.3%	350,206[18]	21.10	?	.....
Oshawa	11,940	23,439	24,120	3.4	2,783,138	115.39	16,163,449	670	919,172	38.11	205,242	8.51	22.3%	463,785	19.23	[19]	.....
Ottawa	107,843	126,872	140,300	6.4	15,990,055	113.97	156,554,861	1,116	6,392,386	45.56	794,976	5.67	12.4%	1,382,213[3]	9.85	144,939	1.03
Owen Sound	12,190	12,839	13,139	4.5	738,933	56.24	8,461,937	644	404,194	30.76	63,823	4.86	15.8%	80,270	6.11	.....	.....
Peterborough	20,994	22,327	22,973	4.4	1,664,450	72.45	24,551,725	1,069	928,905	40.43	139,170	6.06	15.0%	244,388[4]	10.64	6,421	.28
Port Arthur	14,886	19,818	20,352	13.6	1,520,410	74.71	26,103,665	1,283	1,035,950	50.90	169,958	8.35	16.4%	539,353[30]	26.50	436,611	21.45
St. Catharines	19,881	24,754	26,834	3.7	1,531,801	57.08	24,922,257	929	1,157,333	43.13	241,418	9.00	20.9%	429,909[20]	16.02	[21]	.....
St. Thomas	16,026	15,430	16,123	2.8	999,115	61.97	15,005,301	931	689,728	42.78	123,265	7.64	17.9%	306,210[22]	18.99	.....	.....
Sandwich	4,415	10,715	11,516	3.1	3,361,335	291.89	9,154,996	795	336,834	29.25	84,179	7.31	25.0%	334.189	29.02	333.084[35]	28.92
Sarnia	14,877	18,191	18,064	2.5	950,599	52.63	17,741,777	982	747,152	41.36	192,076	10.63	25.7%	437,311[6]	24.21	[9]	.....
Sault Ste. Marie	21,092	23,082	23,387	7.6	1,582,867	67.69	19,500,000	834	748,335	32.00	183,993	7.87	24.6%	390,928[7]	16.72	278,202	11.90
Stratford	16,094	17,742	17,627	4.4	1,322,107	74.93	14,842,710	841	681,900	38.65	148,493	8.37	21.7%	355,170[10]	20.13	.....	.....
Sudbury	8,621	18,518	22,116	4.0	3,211,864	145.23	12,619,145	570	761,742	34.44	218,637	9.89	28.7%	442,140[26]	19.91	.....	.....
Timmins	3,843	14,200	19,076	1.6	930,378	48.77	6,907,966	362	478,574	25.09	139,992	7.34	29.2%	151,033[12]	7.92	2,311	.12
Toronto	521,893	631,207	638,271	32.3	84,794,310	132.85	1,015,409,940	1,591	35,521,338	55.65	6,331,057	9.92	17.8%	9,280,842[32]	14.54	336,033	.53
Walkerville	7,059	10,105	10,422	1.6	2,431,725	233.33	16,257,264	1,560	609,197	58.45	115,197	11.05	18.9%	270.467	25.95	88,327	8.47
Welland	8,654	10,709	10,402	1.7	1,189,334	114.33	9,306,520	895	452,483	43.50	103,202	9.92	22.8%	199,000[23]	19.13	29,989	2.88
Windsor	38,591	63,108	64,215	4.9	12,780,337	199.02	66,106,880	1,029	2,504,628	39.00	531,535	8.28	21.2%	1,708,125[36]	26.60	[37]	.....
Woodstock	9,935	11,395	11,101	2.4	633,060	57.03	7,577,867	682	325,305	29.30	31,528	2.84	9.7%	55,484[24]	5.00	.....	.....
York Township**	?	62,978	72,852	7.9	12,108,732	166.21	29,291,857	402	2,506,313	34.40	901,943	12.38	36.0%	1,936,858[25]	26.59	[25]	.....
Twp. of East York**	?	33,030	37,315	5.8	5,802,400	155.50	15,110,198	405	1,086,340	29.11	431,137	11.55	39.7%	727,134[31]	19.49	58,644	1.57
Scarborough Twp.**	9,406	20,682	21,449	63.7	3,400,196	158.53	10,090,167	470	635,024	29.61	280,952	13.10	44.2%	655,479[33]	30.56	624,123	29.10
Etobicoke Twp.**	10,463	12,276	14,474	42.4	1,643,752	113.56	7,076,308	489	590,349	40.79	263,843	18.23	44.7%	771,517[8]	53.30	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

(X) Any amounts borrowed in anticipation of debenture issues are additional to these figures. See fourth to last column of next page.
** Organized as a township, although mainly or partly suburban in character.
(1) After deducting reserve of $182,385.
(2) After deducting reserve of $18,424.
(3) After deducting reserve of $159,294.
(4) After deducting reserve of $35,123.
(5) After deducting reserve of $310,809.
(6) After deducting reserve of $58,317.
(7) After deducting reserve of $26,600.
(8) After deducting reserve of $160,000.
(9) Tax sale lands of $72,347 written off.
(10) After deducting reserve of $11,903.
(12) After deducting reserve of $39,588.
(13) After deducting reserve of $112,400.
(14) Including tax sale lands of $3,075 and after deducting reserve of $4,906.
(15) After deducting reserve of $18,098.
(16) After deducting reserve of $75,000.
(17) After deducting reserve of $117,444, which is against tax arrears and tax sale lands.
(18) After deducting reserve of $25,484.
(19) All tax sale lands of $188,485 purchased out of reserve.
(20) After deducting reserve of $77,691.
(21) Tax sale lands of $187,386, against which complete reserve.
(22) Including accrued interest of $25,756 and deducting reserve of $43,080.
(23) After deducting reserve of $49,750.
(24) After deducting reserve of $5,651.
(25) Tax arrears gross $2,359,144, and tax sale lands of $568,713. Reserve against both of these of $990,999.
(26) After deducting reserve of $78,082.
(27) Including $10,442 tax sale lands and after deducting reserve of $109,657.
(28) After deducting reserve of $222,930.
(29) After deducting reserve of $27,848.
(30) After deducting $523,667 reserve against taxes and tax sale lands.
(31) After deducting reserve of $358,772.
(32) After deducting reserve of $767,547.
(33) After deducting reserve of $389,476, and not including taxes on property acquired at tax sale.
(34) After deducting reserve of $536,384.
(35) After deducting reserve of $280,446.
(36) After deducting reserve of $793,539.
(37) Tax sale lands of $925,417 covered by reserve.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page) — Schools: Other than Separate Amount	Schools: Separate Amount	Schools: Combined Per Capita	Local Improvements: Owner's Share Amount	TOTAL GROSS (b) DEBENTURE DEBT: Amount	TOTAL GROSS (b) DEBENTURE DEBT: Per Capita	Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Amount	TOTAL SINKING FUNDS ON HAND (Including Separate Schools if any): Per Capita	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Amount	NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds): Per Capita	FLOATING DEBT: Amount borrowed in anticipation of debenture issues (c)	FLOATING DEBT: Other Bank Loans, Treasury Notes, Overdrafts	LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)	SEPARATE SCHOOLS SINKING FUND
ONTARIO															
Belleville	$ 922,814	$	$68.89	$ 873,239	$3,126,014 [3]	$216.92	21.7%	$ 883,517	$ 61.31	$2,242,497	$155.61	$ 22,350	$142,000	$385,000x	$ .....
Brantford	625,555	90,000x	22.92	630,160	5,452,650 [2]	174.70	17.5%	878,780	28.16	4,573,870	146.54	.....	196,000	135,962	.....
Chatham	76,685	.....	4.81	225,831 [1]	783,177	49.08	4.9%	.....	.....	783,177	49.08	.....	170,000	.....	.....
Cornwall	222,275	.....	17.77	411,185 [1]	814,743	65.14	6.5%	.....	.....	814,743	65.14	.....	.....	.....	.....
East Windsor	892,217	825,653	114.49	2,608,446 [1]	5,526,181 [24]	368.31	36.8%	.....	.....	5,526,181	368.31	651,742	588,000 [25]	.....	.....
Fort William	1,876,300	?	76.99	943,067	7,430,979 [15]	304.91	30.5%	3,112,203 [18]	127.70	4,318,776	177.21	.....	190,854	970,838 [1]	?
Galt	327,439	.....	23.46	435,371	2,554,482 [4]	183.01	18.3%	790,825	56.66	1,763,657	126.35	42,047	138,721	141,294	.....
Guelph	562,618	.....	26.57	791,718	3,834,117 [11]	181.06	18.1%	1,797,438	84.88	2,036,679	96.18	See note [12]	314,000 [12]	476,541	.....
Hamilton	4,454,580	510,000	32.23	1,627,279	29,334,128	190.46	19.0%	697,883	4.53	28,636,245	185.93	2,744,956	1,074,418	.....	118,450
Kingston	755,369	.....	31.25	514,669	3,513,143	145.33	14.5%	1,329,814	55.01	2,183,329	90.32	.....	18,976	245,131	.....
Kitchener	845,833	171,469	31.24	908,122	4,153,150	127.53	12.7%	.....	.....	4,153,150	127.53	113,000	367,600	.....	.....
London	2,494,080	141,900	34.92	645,335	11,840,054 [5]	156.85	15.7%	2,438,114	32.30	9,401,940	124.55	1,201,491	745,890	.....	.....
Niagara Falls	410,405	.....	22.15	805,433	3,360,030 [6]	181.36	18.1%	.....	.....	3,360,030 [6]	181.36	See note [6]	.....	.....	.....
North Bay	522,850	109,384	38.10	537,195	2,720,857	163.97	16.4%	.....	.....	2,720,857	163.97	.....	328,416	.....	.....
Oshawa	857,299	.....	35.54	943,042	4,007,242 [7]	166.14	16.6%	.....	.....	4,007,242	166.14	See note [7]	475,000	.....	.....
Ottawa	3,758,954	1,435,163	37.02	2,810,086 [1]	25,477,710	181.59	18.1%	4,993,936	35.63	20,478,774	145.96	130,968	1,518,855	131,074 [1]	82,931
Owen Sound	242,000	8,000	19.03	199,767	1,510,696	114.98	11.5%	727,776	55.39	782,920	59.59	37,182	22,367	105,752	1,100
Peterborough	845,588	.....	36.81	544,694	4,674,836	203.49	20.3%	2,025,554	88.17	2,649,282	115.32	1,299	240,741	278,009	.....
Port Arthur	1,146,910	36,959	58.17	553,602	5,369,002 [19]	263.81	26.4%	2,752,778	135.26	2,616,224	128.55	160,649	302,633	296,812	.....
St. Catharines	655,354	.....	24.42	708,864	2,914,526 [13]	108.61	10.8%	902,222	33.62	2,012,304	74.99	.....	307,000	328,468	.....
St. Thomas	288,447	.....	17.89	164,111	1,364,753 [14]	84.65	8.5%	39,466	2.45	1,325,287	82.20	17,594	299,634	.....	.....
Sandwich	754,159	300,031	91.54	1,974 401	3 574 666 [27]	310.41	31.0%	.....	.....	3,574,666	310.41	134,000	248,000 [28]	.....	.....
Sarnia	333,213	50,207	21.23	78,387	2,043,518	113.13	11.3%	.....	.....	2,043,518	113.13	18,534	203,000	.....	.....
Sault Ste. Marie	1,173,130	?	50.16	499,414	3,266,195 [8]	139.66	13.9%	1,373,834	58.74	1,892,361 [8]	80.92	.....	70,000	264,436	?
Stratford	481,713	70,000	31.27	502,149	2,999,506 [23]	170.01	17.0%	1,262,976	71.59	1,736,530	98.42	50,000	420,000	240,000x	21,675
Sudbury	315,345	333,357	29.33	1,364,120 [1]	3,672,570 [16]	166.06	16.6%	21,973	.99	3,650,597	165.07	See note [16]	65,100	.....	.....
Timmins	490,371	200,000x	36.19	107,996	1,062,208	55.68	5.5%	.....	.....	1,062,208	55.68	.....	181,430	.....	.....
Toronto	24,586,576	2,200,000	41.97	12,472,339	182,883,302	286.53	28.6%	27,090,317	42.44	155,792,985	244.09	See note [26]	7,800,821 [26]	18,930	1,294,161
Walkerville	1,036,834	.....	99.48	609,886	3,379,215 [29]	324.24	32.4%	.....	.....	3,379,215	324.24	271,900	.....	.....	.....
Welland	567,622	.....	54.57	244,056	2,082,737	200.22	20.0%	444,244	42.71	1,638,493	157.51	36,667	7,436	43,357 [1]	.....
Windsor	4,394,557	1,275,644	88.30	2,918,627	16,064,837 [30]	250.17	25.0%	?	.....	16,064,837	250.17	.....	2,446,174 [31]	.....	.....
Woodstock	151,460	.....	13.64	193,516	947,893	85.39	8.5%	258,448	23.28	689,445	62.11	10,317	51,683	10,023	.....
York Twp.	3,011,940	.....	41.34	?	13,976,349 [17]	191.85	19.2%	.....	.....	13,976,349	191.85	4,315,358	1,000,398	.....	.....
Twp. of East York	1,412,453	.....	37.85	2,170,739 [1]	6,190,560 [20]	165.90	16.6%	.....	.....	6,190,560	165.90	See note [20]	100,000	.....	.....
Scarborough Twp.	869,774	.....	40.55	1,234,512	4,251,550 [21]	198.22	19.8%	.....	.....	4,251,550	198.22	111,000	466,463 [22]	.....	.....
Etobicoke Twp.	549,229	.....	37.95	?	2,669,800 [10]	184.45	18.4%	.....	.....	2,669,800	184.45	321,300	81,662 [9]	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

(1) Total for local improvements. x Approximate.
(2) Includes $226,501 unsold bonds against which were bank loans of $225,000, and also $90,000 separate school bonds not included in 1934 "Red Book." Does not include $56,000 guaranteed bonds.
(3) Includes $197,003 for gas plant, debt charges on which are borne by Ont. Shore Gas Co.
(4) Includes $31,213 unsold bonds.
(5) Includes $430,685 unsold bonds. In addition, $180,000 Western Fair Asso. guaranteed.
(6) Includes $711,716 defaulted principal; also $126,466 unsold bonds, against which bank loans for similar amount.
(7) Includes $219,000 unsold bonds, against which bank loan of $203,252.
(8) Not including separate school debt. In addition, hospital bonds of $39,000 guaranteed.
(9) Accounts payable of $313,818 not included.
(10) Not including Long Branch portion of debt (originally issued by Etobicoke) on which they are still liable. Includes $427,623, being twp's share of instalments levied for but unpaid. Total debt, includ. Long Branch's share and matured and unpaid, $3,657,732.
(11) In addition, $300,000 deposited with Hydro-Electric Power Commission re radials.
(12) Total bank loan, $244,000; loan for Light and Heat Commissions, $70,000.
(13) In addition, have guaranteed hospital bonds of $67,500.
(14) In addition, $45,000 guaranteed bonds.
(15) In addition, $435,000 guaranteed bonds.
(16) Includes $409,710 unsold debentures, against which bank loan; also $418,092 defaulted principal, but not $75,000 guaranteed bonds.
(17) Includes $2,535,052 unmatured principal and $153,728 debentures of other municipalities assumed, but not $1,109,410 York debt assumed by other municipalities, or unsold debentures of $4,455,932, against which bank loans of $4,315,358. Total debenture debt, including unsold debentures, housing debt, matured debt and that assumed by other municipalities (Forest Hill, Swansea, East York, etc.), $19,402,435.
(18) Does not include $313,746 balance due from city general, or $400,000 demand note of city. This latter amount was included in the 1934 figures, published in "Red Book."
(19) In addition, hospital bonds of $332,991 (net) gtd., on which carrying chgs. paid by city.
(20) Includes $579,749 unsold bonds, against which bank loan of $592,460; also $784,953 matured and unpaid debt and $953,660 assumed from York Twp.
(21) Includes $857,918 principal matured and unpaid.
(22) Interest due and unpaid, $282,817, not included.
(23) In addition, $41,000 guaranteed debt.
(24) Includes $1,362,904 debt matured and unpaid. Includes $224,213 Essex Border Utilities debt and $376,750, being one-half of Walkerville and Windsor waterworks debt, but does not include S.W. & A. Ry. guarantee for principal of $485,724, and deficits, etc., of Ry. of $213,485.
(25) In addition, unpaid interest of $1,078,228.
(26) Total bank loan.
(27) Includes $907,009 matured and unpaid principal and $189,103 Essex Border Utilities debt, but not $247,607 S.W. & A. Ry. guarantee or $320,437 deficits, etc., thereon.
(28) In addition, $775,503 interest unpaid.
(29) Includes $558,566 matured and unpaid principal, also $188,683 Essex Border Utilities debt, and $376,750, being one-half of Walkerville-East Windsor water debt, but not $780,943 S.W. & A. Ry. guarantee or $229,673, share of its deficits, etc.
(30) Includes $3,936,629 matured and unpaid principal, and $819,389, being share of Essex Border Utilities debt, but not $2,716,097 S.W. & A. Ry. guarantee or $1,169,014, share of its deficit, etc., or $322,260 W.E. & L.S. Ry. guarantee.
(31) Interest unpaid additional, $2,022,773.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Street Railway	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 160,000	$	$	$	$ 197,003 [1]	$ 357,003	$24.77	$	$ 357,003	$24.77	$ 13,951S	$ 38,897S	$	$ [1]
Brantford	1,028,993	131,500	323,000	107,088	.....	1,590,581	50.96	350,653	1,239,928	39.73	4,943S	30,313D	6,600S	.....
Chatham	63,201	219,022	.....	.....	.....	282,223	17.69	.....	282,223	17.69	6,358S	2,549S	.....	.....
Cornwall	170,900	.....	.....	.....	.....	170,900	13.66	.....	170,900	13.66	22,308S	.....	.....	.....
East Windsor	376,750	113,029	.....	314,056	.....	803,835	53.57	.....	803,835	53.57	?	1,971S [9]	.....	.....
Fort William	1,650,575	300,000	864,000	12,222	200,212	3,027,009	124.21	1,853,377	1,173,632	48.16	16,883S	35,844S	56,046D	22,170S
Galt	342,120	242,734	.....	7,180	.....	592,034	42.42	252,653	339,381	24.31	76S	7,630S	.....	.....
Guelph	392,282	10,000	43,500	82,343	171,000*r*	709,125	33.49	283,161	425,964	20.12	4,895S	22,938S	37,969D	23,228S*r*
Hamilton	4,558,174	2,568,857	.....	177,950	.....	7,304,981	47.43	569,622	6,735,359	43.73	148,416S [4]	100,341S	.....	.....
Kingston	37,000	297,600 [5]	.....	.....	[5]	334,600	13.84	72,160	262,440	10.86	13,745S	48,452S	.....	1,875S*g*
Kitchener	162,139	226,061	135,010	49,579	.....	572,789	17.59	.....	572,789	17.59	18,988S	26,628S	13,293S [4]	19,984S*g*
London	891,947	860,857	.....	254,917	1,991,559 [2]	3,999,280	52.98	1,086,818	2,912,462	38.58	5,819D	7,671D	.....	253,173D [2]
Niagara Falls	520,483	298,303	.....	112,830	.....	931,616	50.28	.....	931,616	50.28	6,528S	11,967D [9]	.....	.....
North Bay	379,826	.....	.....	.....	.....	379,826	22.89	.....	379,826	22.89	6,521S	.....	.....	.....
Oshawa	517,890	225,943	.....	314,346	165,925*g* [1]	1,224,104	50.75	.....	1,224,104	50.75	5,803S	33,231S	.....	.....
Ottawa	5,822,636	709,312	.....	263,165	.....	6,795,113	48.43	2,306,394	4,488,719	31.99	7,028D	85,260S	.....	.....
Owen Sound	5,000	.....	.....	.....	65,000*g*	70,000	5.32	26,013	43,987	3.35	10,915S	23,049S	.....	5,128D*g*
Peterborough	755,360	527,920	.....	.....	291,000*g*	1,574,280	68.53	589,448	984,832	42.87	1,135S	22,634S	.....	2,805D*g*
Port Arthur	1,747,198	253,014	469,634	.....	66,894 *t*	2,536,740	124.64	1,440,926	1,095,814	53.84	3,237S	82,609S	10,930D	14,790S*t*
St. Catharines	530,182	180,532	.....	51,885	.....	762,599	28.42	282,096	480,503	17.91	24,798S	10,762S	.....	.....
St. Thomas	280,453	1,762	.....	.....	43,957*g*	326,172	20.23	.....	326,172	20.23	1,677S	152S	.....	12,572D*g*
Sandwich	46,024	110,403	.....	56,904	.....	213,331	18.52	.....	213,331	18.52	4,310S [9]	871D [9]	.....	.....
Sarnia	301,677	84,944	.....	88,658	617,640*e*	1,092,919	60.50	.....	1,092,919	60.50	18,753S	14,975S	.....	[3]
Sault Ste. Marie	640,111*z*	*z*	.....	46,355	.....	686,466	29.35	376,972	309,494	13.23	4,122S	30,477S	.....	.....
Stratford	196,000	390,000	.....	91,924	70,280*g*	748,204	42.41	333,781	414,423	23.49	8,006S	10,885S	.....	9,647D*g*
Sudbury	129,386	214,053	.....	95,294	.....	438,733	19.84	.....	438,733	19.84	12,765S	127,242S	.....	.....
Timmins	131,830	.....	.....	.....	.....	131,830	6.91	.....	131,830	6.91	14,455S	.....	.....	.....
Toronto	26,103,255	24,091,447	28,708,760	297,000	4,638,250 [7]	83,838,712	131.35	12,840,037	70,998,675	111.24	826,072S	156,319S	7,735S	[8]
Walkerville	376,750	137,772	.....	432,968	.....	947,490	90.91	.....	947,490	90.91	?	9,330D [9]	.....	.....
Welland	344,470	244,508	.....	75,000	.....	663,978	63.83	214,819	449,159	43.18	505S	6,246S	.....	.....
Windsor	821,206	1,430,100	.....	1,033,194	.....	3,284,500	[51,15	?	3,284,500	51.15	24,585S [9]	5,125D [9]	.....	.....
Woodstock	25,921	51,435	.....	40,000	.....	117,356	10.57	60,971	56,385	5.08	13,418S	4,365S	.....	.....
York Township	540,247	359,509	787,399	180,462	.....	1,867,617	25.64	.....	1,867,617	25.64	16,520S	9,608D [9]	107,078D	.....
Twp. of East York	158,153	230,007	.....	.....	.....	388,160	10.40	.....	388,160	10.40	13,050S	6,452S	.....	.....
Scarborough Twp.	620,353	223,981	.....	7,020	.....	851,354	39.69	.....	851,354	39.69	1,018S	2,838S	.....	.....
Etobicoke Twp.	815,405	162,320	.....	48,359	.....	1,026,048	70.89	.....	1,026,048	70.89	?	3,621D [9]	.....	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

e Elevator.
g Gas.
r Guelph Junction railway.
t Telephone.
z Waterworks and electric light combined.
S Surplus.
D Deficit.

[1] Gas plant owned by Ont. Shore Gas Co., which Company by terms of purchase carries the debt charges.
[2] London and Port Stanley Railway.

¶ AS REPORTED BY THE MUNICIPALITY

[3] Elevator company has always met $64,194 annual debt payments.
[4] Before depreciation.
[5] Electric light and gas plant.
[7] Made up of Exhibition, $2,847,040; Royal Winter Fair, $1,465,185; abattoir, $301,025; ferries, $25,000.
[8] Exhibition, $202,751D; Royal Winter Fair, $85,700D; abattoir, $19,505D; ferries, $45,897D.
[9] 1934 figure.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Area in Square Miles	Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935			1935 TAX LEVY UNPAID At Dec. 31st, 1935			ACCUMULATED TAX ARREARS (Inc. 1935 taxes unpaid)	
	Dominion Census		City's Report						School Administration Only	Municipal Only	Combined					
	1921	1931	1935		Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita	% of 1935 Levy	Amount	Per Capita
QUEBEC					(X)					*		†				
Chicoutimi	8,937	11,877	12,931	1.9	$1,399,634	$108.23	$ 6,449,840	$499	$ 73,430	$ 154,035	$18.05	$ 47,889*s*	$ 3.80	31.1%	$ 115,512	$ 9.17
Granby	6,785	10,587	12,000	1.5	‡	.....	6,647,868	554	63,353	109,662	14.42	23,055[3]	1.92	21.0%	48,340[4]	4.03
Hull (Apr. 30th, 1936)	24,117	29,433	30,004	6.2	3,581,008	119.35	19,119,369	637	211,546	483,633	23.17	142,386[13]	4.75	29.4%	337,026[13]	11.23
Joliette	9,039	10,765	11,976	2.0	‡	.....	4,941,240	413	61,069	66,461	10.65	38,674	3.23	30.4%	64,081	5.35
Lachine	15,404	18,630	19,037	4.7	‡	.....	20,327,818	1,068	216,602	518,444	38.61	207,808	10.92	28.3%	348,740[7]	18.32
Levis (Apr. 30th, 1935)	10,470	11,724	11,768	3.5	639,114	54.31	5,937,348	504	24,882	211,356	20.07	65,917*s*	5.60	31.2%	129,114*s*	10.97
Montreal (Apr. 30th, 1935)	618,506	818,577	847,000	50.2	‡	.....	948,894,675	1,120	8,950,309	22,195,798	36.77	8,099,557[12]	10.92	29.7%	18,113,199*w*	21.39
Outremont	13,249	28,641	29,300	1.5	5,774,784	197.09	42,664,404	1,456	327,726	771,060	37.50	314,788	10.74	28.6%	488,549	16.67
Quebec (Apr. 30th, 1935)	95,193	130,594	143,000	8.8	26,066,891	182.29	119,749,477	838	1,151,110	4,087,595[5]	36.63	1,982,199	13.86	37.8%	4,201,010[6]	29.38
St. Hyacinthe	10,859	13,448	15,307	1.7	1,103,600	72.09	12,428,530	812	73,845	173,930	16.19	28,258*s*	1.85	16.2%	61,247	4.00
St. Johns	7,734	11,256	11,693	2.1	‡	.....	10,647,675	911	71,712	163,094	20.08	62,693	5.36	26.7%	178,952	15.30
Shawinigan F. (June 30–35)	10,625	15,345	16,407	1.5	‡	.....	25,994,026	1,584	232,661	395,030	3[illegible].26	34,698*s*	2.11	5.5%	111,604	6.80
Sherbrooke	23,515	28,933	29,512	4.8	4,027,444	136.47	26,572,440	900	*m*	586,618	19.88	141,682	4.80	24.1%	288,071	9.76
Sorel	8,174	10,320	10,727	3.1	1,267,100	118.12	5,022,000	468	33,743	114,112	13.78	29,879*s*	2.79	26.2%	38,274*s*	3.57
ThetfordMines(Nov.30–35)	8,272	10,701	10,715	3.3	275,200	25.68	5,533,900	516	54,476	129,152*w*	17.13	20,000*w*, *s*	1.87	15.5%	127,921*w*[14]	11.94
Three Rivers (Dec. 31–34)	22,367	35,450	40,000	5.0	8,208,162	205.20	34,665,150	867	397,995	1,131,361	38.24	540,408	13,51	35.3%	1,2[illegible]4,481[15]	32.11
Valleyfield	9,215	11,411	13,288	1.8	‡	.....	10,808,572[8]	813	86,156	178,462	19.91	35,816*s*	2.70	20.1%	107,677*s*	8.10
Verdun	25,001	60,745	60,871	2.2	‡	.....	43,229,050	710	407,186	952,127	22.33	322,049	5.29	23.7%	458,712[9]	7.54
Westmount	17,593	24,235	26,000	1.5	5,646,208	217.16	71,538,706	2,751	*m*	1,680,345	64.63	359,284	13.82	21.4%	678,967	26.11
NEW BRUNSWICK																
Moncton	17,488	20,689	21,639	3.3	2,695,605	124.57	22,109,005	1,022	*m*	818,594	37.83	226,376	10.46	27.6%	285,905	13.21
Saint John	47,166	47,514	50,000	14.3	3,411,696	68.23	41,123,950	822	*m*	1,882,542	37.65	556,605	11.13	29.6%	809,941[11]	16.20
NOVA SCOTIA																
Glace Bay	17,007	20,706	23,000	9.7	1,038,583	45.16	5,120,000	223	*m*	371,491	16.15	133,890	5.82	36.0%	260,726[1]	11.34
Halifax (Apr. 30th, 1935)	58,372	59,275	59,275	6.7	9,186,183	154.98	58,560,210	988	*m*	2,122,745	35.81	571,153	9.64	26.9%	884,789[10]	14.93
Sydney	22,545	23,089	25,000	5.8	2,093,933	83.76	12,013,260	480	*m*	610,203	24.41	199,071	7.96	32.6%	425,288[2]	17.01
PRINCE EDWARD ISLAND																
Charlottetown	12,347	12,361	13,850	1.9	1,455,750	105.10	9,146,488	660	*m*	182,930	13.21	43,023	3.11	23.5%	125,939	9.09

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA

m Included in municipal.
w Includes water taxes.
† Includes current school taxes unpaid unless otherwise stated. Water taxes omitted unless otherwise stated.
(X) Not including bank loans in anticipation of debenture issues. For these, see third last column, next page.
s Not including school tax arrears.
* Does not include water tax unless otherwise noted.
‡ Not segregated.

[1] In addition, special poll and school taxes of $74,864 and tax sale lands of $24,384, against which reserve of $2,641.
[2] After deducting reserve of $108,157. Tax sale lands of $109,418.
[3] Not including school or water taxes.
[4] After deducting reserve of $10,500. Includes school tax arrears of $18,021, but not water arrears of $10,331. Water levy of $35,843 not included under municipal tax.
[5] Includes water taxes of $718,446, snow taxes of $158,089 and special taxes of $485,420.
[6] After deducting reserve of $594,636. Total includes snow removal accounts of $238,013, and schools of $1,146,548; also water arrears.
[7] After deducting reserve of $63,326. Does not include water tax arrears of $80,809.
[8] Includes $4,141,167 commuted by by-law and yielding $42,401.
[9] After deducting reserve of $54,449. Includes school tax arrears of $116,840.
[10] After deducting reserve of $491,681.
[11] After deducting reserve of $531,245 against city and school tax arrears. County taxes of $364,751 included in total.
[12] Not including $1,032,767 water taxes or special taxes, amount of which unknown.
[13] Not inclusive of school taxes, as school fiscal year ended June 30th, 1935. For schools, see page 10.
[14] After deducting $21,000 reserve. Includes school tax arrears of $25,735.
[15] After deducting reserve of $135,166.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND (Owner's Share Only)
	SCHOOLS ¶		Local Improvements Owner's Share	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Per Capita	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
QUEBEC													
Chicoutimi	$ 304,806	$23.57	$	$1,830,799 [8]	$141.58	14.1%	$ 8,867	$ .69	$1,821,932	$140.89	See note [8]	$ 65,000 [10]	$ .....
Granby	181,600	15.13	.....	956,300	79.69	7.9%	191,762	15.98	764,538	63.71	$	.....	.....
Hull (Apr. 30th, 1936)	687,100	22.90	1,885,812	5,271,400	175.69	17.5%	578,262	19.27	4,693,138	156.42	71,900	[1]	294,539
Joliette	185,800	15.51	.....	1,296,800	108.28	10.8%	258,795	21.61	1,038,005	86.67	.....	.....	.....
Lachine	1,243,613	65.33	.....	6,764,537	355.34	35.5%	1,298,791	68.23	5,465,746	287.11	.....	244,147	.....
Levis (Apr. 30th, 1935)	57,800	4.91	.....	1,275,850	108.42	10.8%	.....	.....	1,275,850	108.42	.....	27,000	.....
Montreal (Apr. 30, 1935)	40,459,794	47.77	44,985,036	296,783,006 [5]	350.39	35.0%	35,037,791	41.37	261,745,215	309.02	12,976,479 [6]	20,610,000	.....
Outremont	1,529,714	52.21	?	7,476,460	255.17	25.5%	1,701,676	58.08	5,774,784	197.09	.....	.....	.....
Quebec (Apr. 30th, 1935)	6,584,000	46.04	?	38,564,714	269.68	26.9%	4,986,762	34.87	33,577,952	234.81	1,616,897	2,989,000	.....
St. Hyacinthe	259,005	16.92	.....	1,799,391	117.55	11.7%	49,574	3.24	1,749,817	114.31	.....	.....	.....
St. Johns	168,154	14.38	.....	1,423,590	121.75	12.1%	9,096	.78	1,414,494	120.97	.....	5,000	.....
Shawinigan Falls.....(June 30th, 1935)	1,573,000	95.87	.....	5,500,600	335.26	33.5%	536,323	32.69	4,964,277	302.57	207,500	.....	.....
Sherbrooke	735,000	24.91	300,883	6,575,500 [2]	222.81	22.3%	886,700	30.05	5,688,800	192.76	.....	390,494	.....
Sorel	359,000	33.47	.....	1,696,900	158.19	15.8%	.....	.....	1,696,900	158.19	21,292 [7]	9,182	.....
Thetford Mines	78,000	7.28	.....	518,716	48.40	48.4%	.....	.....	518,716	48.40	.....	.....	.....
Three Rivers.....(Dec. 31st, 1934)	2,202,500	55.00	4,075,830	11,191,062	279.77	28.0%	1,666,342	41.66	9,524,720	238.11	[11]	1,849,732 [11]	578,183
Valleyfield	128,450	9.67	.....	1,123,350	84.54	8.4%	.....	.....	1,123,350	84.54	.....	14,000	.....
Verdun	3,835,208	63.00	1,747,200	13,727,108	225.51	22.5%	2,124,641	34.90	11,602,467	190.61	.....	145,199 [3]	346,925
Westmount	1,231,170	47.35	?	7,854,837	302.11	30.2%	2,116,459	81.40	5,738,378	220.71	.....	.....	?
NEW BRUNSWICK													
Moncton	1,272,500	58.80	.....	5,170,728 [9]	238.95	23.9%	1,742,593	80.53	3,428,135	158.42	44,534	269,068	.....
Saint John	2,293,000	45.86	66,225	9,082,588 [4]	181.65	18.1%	2,841,026	56.82	6,241,562	124.83	154,219	420,355	.....
NOVA SCOTIA													
Glace Bay	431,750	18.77	.....	1,689,250	73.45	7.3%	410,546	17.85	1,278,704	55.60	.....	.....	.....
Halifax (Apr. 30th, 1935)	2,657,152	44.83	478,376	15,481,078	261.17	26.1%	4,466,621	75.35	11,014,457	185.82	152,960	610,039	140,690
Sydney	395,000	15.80	.....	3,728,008	149.12	14.9%	1,264,367	50.57	2,463,641	98.55	.....	259,194	.....
PRINCE EDWARD ISLAND													
Charlottetown	138,000	9.96	.....	1,978,850	142.88	14.3%	327,600	23.65	1,651,250	119.22	.....	47,833	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA (d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

¶ See page 10 for school districts.

[1] Accounts payable, relief, etc., $161,562, plus accumulated interest on debentures, $109,412.

[2] In addition, $75,000 bonds guaranteed.

[3] For direct relief expenditures, but $134,739 due by government.

[4] Not including harbour debt of $1,208,528 assumed by the Dominion Government. In addition, taxpayers of Saint John bear 86,329% of the tax burden of the Municipality of the City and County of Saint John, which had a net debenture debt at Dec. 31st, 1935, of $2,519,986. City's share approximately $2,170,000.

[5] In addition, a contingent liability *re* Montreal Metropolitan Commission, which had gross debt, Nov. 30th, 1935, of $26,299,210. City also has contingent liabilities of $5,876,000 for guaranties, grants, etc.

[6] Working capital fund, $2,400,000; balance for relief and deficits.

[7] Notes, etc., *re* unemployment relief.

[8] Includes overdue coupons.

[9] In addition, $280,000 hospital bonds guaranteed.

[10] Coupons due and unpaid, $129,966.

[11] Total bank loans not divided.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS								
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBT (P.U. debt less P.U. sinking funds)		Results for the Year (after Deduction of Operation, Depreciation, Debt Retirement and Interest Charges)	
	Water Works	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Others
QUEBEC									
Chicoutimi	$ 241,490	$ 180,808*h*	$ 422,298	$32.66	$	$422,298	$32.66	$ 5,201S	$ .....
Granby	493,597[1]	.....	493,597	41.13	‡	‡	.....	25,152S[3]	.....
Hull (Apr. 30th, 1936)	1,113,879	.....	1,113,879	37.12	1,749	1,112,130	37.07	2,046S	.....
Joliette	296,000	170,000*e*	466,000	38.91	‡	‡	.....	11,098S	38,071S*e*
Lachine	745,834[1]	27,389*h*	773,223	40.62	‡	‡	.....	43,181S[3]	.....
Levis	636,736	.....	636,736	54.11	.....	636,736	54.11	?	.....
Montreal	47,339,632	.....	47,339,632	55.89	‡	‡	.....	? S	.....
Outremont	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quebec (Apr. 30th, 1935)	7,372,757	712,226*h*	8,084,983	56.54	573,922	7,511,061	52.52	662,310S[3]	.....
St. Hyacinthe	341,217	305,000*e*	646,217	42.22	.....	646,217	42.22	31,494S	9,891S*e*
St. Johns	395,000	.....	395,000	33.78	‡	.....	.....	12,167S	.....
Shawinigan Falls	1,373,258[1]	.....	1,373,258	.....	‡	‡	.....	27,906S[9]	.....
Sherbrooke	228,000	1,600,500[6]	1,828,500	61.96	167,144	1,661,356	56.29	6,456S	[4]
Sorel	429,800	.....	429,800	40.07	.....	429,800	40.07	11,585D	.....
Thetford Mines	200,000	43,516*h*	243,516	22.72	.....	243,516	22.72	6,500S	.....
Three Rivers (Dec. 31, 34)	1,342,645	181,970*f*	1,524,615	38.12	208,057	1,316,558	32.91	2,379S	5,149S*f*
Valleyfield	263,157[1]	.....	263,157	19.80	.....	263,157[1]	19.80	26,549S[3]	.....
Verdun	1,161,808[1]	100,000*h*	1,261,808	20.73	‡	‡	.....	116,464S[3]	.....
Westmount	.....	425,000*e*	425,000	16.35	332,830	92,170	3.55	.....	114,517S*e*
NEW BRUNSWICK									
Moncton	1,335,500	148,628*h*	1,484,128	68.59	751,598	732,530	33.85	4,600S	.....
Saint John	3,126,989	795,190[7]	3,922,179	78.44	1,092,313	2,829,866	56.60	215S	63S*e*
NOVA SCOTIA									
Glace Bay	168,000	108,500[2]	276,500	12.02	36,379	240,121	10.44	7,075S	33,801S*e*
Halifax	2,101,209	337,065*h*	2,438,274	41.13	610,000*x*	1,828,274	30.84	223S	.....
Sydney	549,000	88,008*h*	637,008	25.48	267,300	369,708	14.79	17,965S	.....
PRINCE EDWARD ISLAND									
Charlottetown	217,000	32,500*h*	249,500	18.01	54,000[8]	195,500	14.12	5,014S	.....

e Electric light.
x Approximate.
S Surplus.
[1] At asset value.
[3] Before deduction of debt charges or depreciation.
[6] Electric light, $1,200,500; housing, $400,000.
f Ferries.
[9] As at June 30th, 1934
h Housing.
‡ Not segregated.
D Deficit.
[2] Electric light, $38,500; housing, $70,000.
[4] Electric light, $27,098S; gas, $205S.
[7] Electric light, $778,957; housing, $16,233.
[8] Fund not segregated. Estimated figure.

MUNICIPALITY	QUEBEC SCHOOL DISTRICTS ¶						
	Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Bank Loans or Overdrafts	Total School Taxes Uncollected **
Chicoutimi	C.	$ 6,518,368	$ 73,430	$ 304,806[1]	$ 9,463	$	$ 39,165
Granby	C.	6,042,175	54,379	181,600	25,216	.....	17,695
	P.	994,025	8,974	.....	.....	.....	326
Hull	C.	18,716,154	203,788	687,100	93,107	.....	152,227
	P.	1,558,375	7,758	.....	.....	4,000	2,550
Joliette	C.	4,413,805	57,907	185,800	4,200	13,000	16,481
	P.[7]	274,980	3,162	.....	.....	.....	808
Lachine	C.	5,309,519	45,462	264,500	.....	.....	.....
	C.	9,859,650	96,583	472,996	72,305	.....	.....
	P.[7]	22,039,669	74,557	507,117	27,943	.....	.....
Levis	C.[7]	4,706,167	23,765	57,800	.....	2,500	10,625
	P.[7]	185,400	1,117	.....	.....	.....	1,188
Montreal	C.	790,812,316	6,204,411	30,812,418	2,621,242	5,767,116	.....
	P.	161,345,975	2,745,898	9,647,376[2]	2,935,846	.....	.....
Outremont	C.	15,969,788[6]	77,493	393,000	13,171	.....	.....
	C.	16,020,456[6]	62,506	302,300[5]	20,800	.....	.....
	P.	11,103,562	187,726	834,414	98,870	.....	.....
Quebec	C.	117,000,000	1,070,307	6,404,000	1,359,667	.....	.....
	P.	5,665,685[4]	80,803	180,000	79,288	.....	.....
St. Hyacinthe	C.	8,957,625	71,648	259,005	.....	6,500	3,522
	P.	257,780	2,197	.....	.....	.....	285
St. Johns	C.[7]	8,683,820	68,130	149,054	.....	3,300	19,777
	P.	358,231	3,582	19,100	.....	.....	1,936
Shawinigan Falls	C.	25,801,359	206,411	1,335,500	291,726	.....	32,482
	P.	21,206,814	26,250	237,500	48,211	.....	2,025
Sherbrooke	C.[7]	12,730,380	111,645	507,000	45,500	.....	.....
	P.[7]	16,603,710	73,170	228,000	51,098	.....	.....
Sorel	C.	3,488,725	33,143	359,000	.....	?	?
	P.[7]	86,975	600	.....	.....	650	191
Thetford Mine	C.	5,365,450	54,476	78,000	.....	.....	25,735
Three Rivers	C.[8]	41,521,225	387,705	2,202,500	67,135	60,000	215,828
	P.[7]	690,200	6,902	.....	.....	.....	15,757
Valleyfield	C.[7]	12,572,039	76,785	128,450	.....	32,650	42,205
	P.[7]	630,650	9,371	.....	.....	.....	273
Verdun	C.	38,212,200	315,027	2,129,800	67,643	.....	.....
	P.	5,179,000	92,159	1,705,408	155,080	.....	.....
Westmount	C.	14,346,000	86,076	175,000	61,745	.....	.....
	P.	57,610,015	562,998	1,056,170	.....	.....	.....

C. Catholic. P. Protestant.

¶ As at June 30th, 1935. Quebec school taxes and sinking funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not coincide. Schools are administered by separate bodies.

** These arrears are sometimes included in total arrears for the municipality, page 8. In some instances taxes are collected by the municipality, and are therefore not shown here.

(1) Debentures due and unpaid of $19,939.

(2) Includes $1,895,376, being Board's proportion of bond issues of Protestant Central School Board. The total debenture debt of the Central Board at June 30th, 1935, was $5,560,000, against which were sinking funds of $173,850. Taxes due to it from municipalities, $83,154.

(4) Neutral panel, $37,694,850.

(5) Includes $72,000, mortgages against which sinking fund of $19,500 included above.

(6) Includes portion of neutral panel.

(7) June 30th, 1934. (8) At Dec. 31st, 1935.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935		1935 Tax Levy Unpaid As at Dec. 31, 1935	ACCUMULATED TAX ARREARS (Incl. 1935 Taxes Unpaid) (After deducting reserve, if any)		TAX SALE LANDS OR CERTIFICATES HELD BY MUNICIPALITY (After deducting reserve, if any)	
	Dominion Census		Town's Report											
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA				(X)										
Chilliwack	1,767	2,461	2,500	$177,945	$71.18	$1,017,970	$407	$ 64,816	$25.93	$11,011	$17,521	$ 7.01	$ 10,333[6]	$ 4.13
Cranbrook	2,725	3,067	3,067	229,998	74.99	1,294,319	422	61,555	20.07	12,468	21,687	7.07	4,809	1.57
Fernie (Dec. 31st, 1934)	2,802	2,732	2,300	101,112	43.96	1,000,954	435	55,584	24.17	19,861	29,537[19]	12.84	63,372	27.55
Kamloops	4,501	6,167	6,197	247,185	39.88	3,310,460	534	144,753	23.36	30,709	50,899	8.21	42,647	6.88
Kelowna	2,520	4,655	4,597	120,844	26.29	4,798,825	1,044	114,224	24.85	9,760	14,939	3.25	37,997	8.27
Nanaimo	6,559	6,745	6,745	248,714	36.87	2,173,783[10]	322	144,698	21.45	22,362	33,588	4.98	70,737	10.49
Nelson	5,230	5,992	6,000	388,647	64.78	3,790,200	632	115,057	19.18	23,090	35,843	5.97	33,786	5.63
Port Alberni	1,056	2,356	2,300	37,864	16.46	941,848	409	50,140	21.80	9,696	13,940	6.06	77,841	33.84
Prince George	2,053	2,479	2,479	32,044	12.93	821,602	331	53,404	21.54	15,476	25,981[9]	10.48	320,398	129.24
Prince Rupert	6,393	6,350	6,350	1,212,869	191.00	3,517,642	554	244,225[11]	38.46	64,943	482,476[12]	75.98	400,338	63.05
Revelstoke	2,782	2,736	2,735	49,483	18.09	1,474,280	539	56,752	20.75	13,165	20,454	7.48	67,000	24.50
Rossland (Dec. 31st, 1934)	2,097	2,848	2,848	?	?	1,142,650	401	47,907	16.82	?	24,432	8.58	4,064	1.43
Trail	3,020	7,573	8,500	525,678	61.84	5,286,060	622	179,565	21.13	22,271	34,574	4.07	2,033	.24
Vernon	3,685	3,937	4,000	.....	.....	2,230,345	558	103,061	25.76	11,753	17,505	4.38	139,294	34.82
ALBERTA														
Camrose	1,892	2,258	2,250	97,158	43.18	1,715,017	762	75,997	33.78	36,376	56,641[1]	25.17	21,187[1]	9.42
Drumheller	2,499	2,987	3,000	127,159	42.38	1,831,201	610	145,430	48.48	44,039	60,115[3]	20.04	2,929	.98
Red Deer	2,328	2,344	2,330	104,999	45.07	1,357,115	582	72,663	31.19	8,987	34,440	14.78	?	.....
Wetaskiwin	2,061	2,125	2,130	63,855	29.98	1,951,578	916	75,322	35.36	16,770	57,752	27.11	22,070	10.36
SASKATCHEWAN														
Biggar	1,535	2,369	2,200	43,391	19.72	1,125,632	512	45,623	20.74	?	19,947	9.07	78,636[5]	35.74
Estevan	2,290	2,936	3,000	129,827	43.28	2,119,235	706	104,514	34.84	66,576	169,522	56.51	120,786[8]	40.26
Kamsack	2,002	2,087	2,004	29,481	14.71	1,069,286	534	46,712	23.31	22,331	36,199	18.06	3,989[4]	1.99
Melville	2,808	3,891	3,800	407,029	107.11	2,126,526	560	111,640	29.38	?	129,767	34.15	61,386[7]	16.15
North Battleford	4,108	5,986	5,959	346,280	58.11	3,269,465	549	160,728	26.97	52,267[17]	100,811[17]	16.92	60,380[17]	10.13
Prince Albert	7,430	9,905	9,905	2,204,332	222.55	6,721,413	679	371,692	37.53	148,095	339,700	34.30	635,482	64.16
Swift Current	3,518	5,296	5,000	?	.....	3,342,850	668	142,780	28.56	50,209	76,167	15.23	698,019	139.60
Weyburn	3,193	5,002	5,002	184,988	36.98	3,317,839	663	151,483	30.28	?	199,831[18]	39.95	182,233[18]	36.43
Yorkton	5,151	5,027	5,151	271,746	52.76	3,944,170	766	189,401	36.77	64,648	107,489	20.87	213,156[13]	41.38
MANITOBA														
Dauphin	3,885	3,971	3,994	258,458	64.71	2,038,905	510	123,643	30.96	23,935	36,318	9.09	59,657[2]	14.94
Portage la Prairie	6,766	6,597	6,652	212,982	32 02	3,926,280	590	183,243	27.55	70,503	151,519	22.78	31,238[20]	4.70
Selkirk	3,726	4,486	3,500[14]	136,415	38.97	1,958,775	560	84,814	24.23	32,304	61,781	17.65	91,104[15]	26.03
Transcona	4,185	5,747	5,341	981,769	183.82	2,094,400	392	134,595	25.20	?	98,586	18.46	?	.....
The Pas	1,858	4,030	2,963	31,837	10.75	1,334,185	450	81,500	27.51	67,111	73,045[16]	24.65	27,832[16]	9.39

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] Reserve of $81,439 against uncollected taxes has been distributed and deducted by the Institute as follows: $60,000 from uncollected taxes, $21,439 against tax sale lands.

[2] After deducting reserve of $59,861.

[3] After deducting reserve of $85,000.

[4] After deducting reserve of $47,596.

[5] After deducting reserve of $14,000.

[6] After deducting reserve of $7,000.

[7] After deducting reserve of $174,644.

[8] After deducting reserve of $185,406.

[9] Not including $14,972 tax sale lands subject to redemption, which are included as tax sale lands.

[10] Land only, as improvements not taxed.

[11] Includes $68,342 local improvement levy.

[12] After deducting reserve of $60,018. Includes local improvement arrears of $306,622.

[13] After deducting reserve of $161,384.

[14] Figure lower than Dominion census, owing to the fact that municipal figures do not include mental hospital inmates.

[15] After deducting reserve of $126,467.

[16] Reserve of $57,896 against tax arrears and tax sale lands has been allocated: $40,000 to tax arrears and $17,896 against tax sale lands.

[17] These figures include school tax arrears as follows: current levy, $24,343; total school arrears, $57,300. Figures in previous year's "Red Book" did not include school arrears, which for 1934 were: current, $27,817, and total, $57,294.

[18] After deducting reserve of $147,347 against this and $804,037 against tax sale lands and certificates.

[19] Reserve of $20,000 against this.

[20] After deducting reserve of $83,173 against tax arrears, tax sale lands, etc.

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TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
BRITISH COLUMBIA												
Chilliwack	$ 79,000	$ 60,239	$366,763	$146.71	19.6%	$188,818	$75.53	$177,945	$ 71.18	$ 4,428	$	$?
Cranbrook	76,500	141,496 [1]	635,340	207.15	27.6%	292,744	95.45	342,596	111.70	.....	15,000	77,965 [1]
Fernie (Dec. 31st, 1934)	72,000	.....	508,500	221.09	29.5%	328,388	142.78	180,112	78.31	.....	10,000	.....
Kamloops	158,000	55,343 [1]	1,238,793	199.90	26.6%	837,022	135.07	401,771	64.83	.....	45,000	28,095 [1]
Kelowna	123,000	.....	590,100	128.37	17.1%	372,259	80.98	217,841	47.39	.....	.....	.....
Nanaimo	.....	12,272	907,872	134.60	17.9%	322,726	47.85	585,146	86.75	7,000	122,810	1,642
Nelson	163,000	89,413	1,107,512 [5]	184.59	24.6%	372,519	62.09	734,993	122.50	.....	18,165	41,378 [1]
Port Alberni	18,500	5,750	211,700	92.04	12.3%	59,138	25.71	152,562	66.33	.....	1,786	1,750 [1]
Prince George	47,000	.....	214,500	86.53	11.5%	105,066	42.38	109,434	44.15	.....	16,434	.....
Prince Rupert	182,600	871,547	1,778,894 [6]	280.14	37.3%	188,675	29.71	1,590,219	250.43	.....	.....	39,372 [1]
Revelstoke	8,000	.....	412,500	150.82	20.1%	90,510	33.09	321,990	117.73	37,068	21,614	.....
Rossland (Dec. 31st, 1934)	32,000	.....	222,000	77.95	10.4%	35,256	12.38	186,744	65.57	.....	11,014	.....
Trail	114,927	165,431	1,046,514	123.12	16.4%	415,360	48.87	631,154	74.25	.....	23,107	59,445
Vernon	.....	.....	170,918 [7]	42.73	5.7%	88,447	22.11	82,471	20.62	.....	5,929	.....
ALBERTA												
Camrose	58,766	.....	182,853	81.27	10.8%	85,695 [2]	28.09	97,158	43.18	.....	2,531	.....
Drumheller	54,667 [3]	.....	157,331	52.44	7.0%	.....	.....	157,331	52.44	.....	.....	.....
Red Deer	51,800	30,548	180,054	77.28	10.3%	.....	.....	180,054	77.28	.....	7,000	.....
Wetaskiwin	4,500	37,351	198,827	93.35	12.4%	43,442 [2]	20.40	155,385	72.95	21,794 [8]	.....	.....
SASKATCHEWAN												
Biggar	46,531	.....	138,977	63.17	8.4%	29,536	13.43	109,441	49.74	.....	.....	.....
Estevan	40,145	47,564	214,641	71.55	9.5%	27,000 [4]	9.00	187,641	62.55	.....	24,039	.....
Kamsack	4,000*x*	14,971	90,590	45.20	6.0%	.....	.....	90,590	45.20	.....	.....	.....
Melville	.....	.....	472,340	124.30	16.6%	.....	.....	472,340	124.30	.....	3,668	.....
North Battleford	213,765	217,750 [1]	1,084,015	181.91	24.3%	533,454	89.52	550,561	92.39	.....	12,000	83,716 [1]
Prince Albert	267,045	.....	3,688,680	372.41	49.7%	1,074,424	108.47	2,614,256	263.94	.....	154,000	.....
Swift Current	246,500	67,481	1,441,126	288.22	38.4%	96,086 [9]	19.22	1,345,040	269.00	.....	212,284	.....
Weyburn	148,346	43,118 [1]	778,084	155.55	20.7%	326,555	65.28	451,529	90.27	.....	10,563	16,568 [1]
Yorkton	141,816	30,490	524,286 [10]	101.78	13.6%	.....	.....	524,286	101.78	See note [10]	67,300 [11]	.....
MANITOBA												
Dauphin	133,500	25,666 [1]	557,475	139.58	18.6%	41,886	10.49	515,589	129.09	.....	.....	.....
Portage la Prairie	70,000*x*	18,000 [1]	1,055,500	158.67	21.2%	447,747	67.31	607,753	91.36	.....	?	3,274
Selkirk	16,150	54,134 [1]	237,168	67.76	9.0%	59,568	17.02	177,600	50.74	.....	.....	.....
Transcona	118,243	.....	1,130,616 [15]	211.69	28.2%	.....	.....	1,130,616	211.69	.....	[14]	.....
The Pas	[12]	26,405	296,927	100.21	13.4%	30,495	10.29	266,432	89.92	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements.
x Approximate.
[2] An investment fund due to sale of public utilities. Not a sinking fund.
[3] Town's share of this estimated at $43,733.
[4] Bond held as security for electric light debt outstanding.
[5] In addition, guarantee of $50,000, against which there is a sinking fund of $24,089.
[6] Debt has been refunded on 4% basis, maturing 1955.
[7] In addition, $25,000 guaranteed debt.
[8] Against unsold arena and hospital bonds amounting to $24,847.
[9] In addition, trust fund of $260,415.
[10] Includes $86,096 unsold bonds, against which bank loans of $82,542; also $145,245 electric light bonds assumed and payable by Canadian Utilities.
[11] Schools have additional bank loans of $48,478 against tax arrears.
[12] Floating debt of $3,038.
[13] In addition, $10,000 guaranteed bonds.
[14] Debenture interest past due, $173,417.
[15] Debt consolidated. Includes $60,562, being share of Greater Winnipeg Water District net debt.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Chilliwack	$	$	$	$	$	$	$	$	$	$	$	$
Cranbrook	128,000	60,000	8,000		196,000	63.91	83,402	112,598	36.71	13,318S	13,280S	
Fernie (Dec. 31st, 1934)	159,000	69,000			228,000	99.13	149,000x	79,000	34.35	7,102S	8,003S	
Kamloops	217,000	450,500 [1]	37,850		705,350	113.82	550,764	154,586	24.95	7,438S	[1]	
Kelowna	234,000z	z	13,600		247,600	53.86	150,603	96,997	21.10	2,579S	11,980S	
Nanaimo	500,000		35,100		535,100	79.33	198,668	336,432	49.88	4,276D		
Nelson	30,000	420,000	11,000	50,000g	511,000	85.17	164,654	346,346	57.72	35,010S	78,979S	[3]
Port Alberni	147,500	[1]	7,700		155,200	67.48	40,502	114,698	49.87	2,930S		
Prince George	31,000	56,000	30,000		117,000	47.20	39,610	77,390	31.22	3,365S	5,676S	
Prince Rupert	313,500	[1]	43,300	20,550 t	377,350	59.42	[4]	377,350	59.43	11,436S		16,474S t
Revelstoke	124,000	223,000			347,000	126.87	74,493	272,507	99.64	3,187D	4,083S	
Rossland (Dec. 31st, 1934)	122,000				122,000	42.84	?	?	?	2,047S		
Trail	227,900		6,500		234,400	27.58	128,924	105,476	12.41	23,959S		
Vernon	137,618		2,300		139,918	34.98	54,807	85,111	21.28	4,946S		
ALBERTA												
Camrose	58,353 [1]	15,310 [1]			73,666	32.74	85,695 [2]					
Drumheller	30,172				30,172	10.06		30,172	10.06	2,966S		
Red Deer	16,608	58,447			75,055	32.21		75,055	32.21	8,747S	8,989S	
Wetaskiwin	130,902 [1]	4,070 [1]			134,972	63.37	43,442 [2]	91,530	42.97	[1]	[1]	
SASKATCHEWAN												
Biggar	80,122				80,122	36.42	14,072	66,050	30.02	1,951D		
Estevan	66,352	18,462 [1]			84,814	28.27	27,000	57,814	19.27	4,105D		
Kamsack	38,525	22,584			61,109	30.49		61,109	30.49	4,707D	5,342S	
Melville	65,311				65,311	17.19		65,311	17.19	1,630S		
North Battleford	189,000	154,000			343,000	57.56	138,719	204,281	34.28	10,633S	11,643S	
Prince Albert	580,185	[1]			580,185	58.57	170,261	409,924	41.39	10,521S		
Swift Current	541,420	301,415			842,835	168.57	[5]			18,209S	29,872S	
Weyburn	298,966	108,283			407,249	81.42	140,718	266,541	53.29	817D	39,193S	
Yorkton	107,295	145,245 [1]			252,540	49.03		252,540	49.03	5,800S	[1]	
MANITOBA												
Dauphin	182,470y	68,479	6,182		257,131	64.38		257,131	64.38	6,111D	21,789S	
Portage la Prairie	700,000	[8]			700,000	105.23	305,229	394,771	59.34	1,408S		
Selkirk	28,000		13,185		41,185	11.77		41,185	11.77	1,739S	11,472S	
Transcona	[6]		88,285	60,562 [7]	148,847	27.87		148,847	27.87	?		
The Pas	154,000	90,000	11,522		255,522	86.24	20,927	234,595	79.17	2,509S	8,316S	

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

¶ AS REPORTED BY THE MUNICIPALITY

g Gas.
y Waterworks and sewers.
S Surplus
[1] Plant has been sold.
[2] Investment fund due to sale of public utilities; not a sinking fund.
t Telephone.
z Waterworks and electric light combined.
D Deficit.
x Approximate
[3] Gas, $790S; street railway, $10,052D.
[4] Securities previously held for retirement of Hydro-Electric debentures transferred to general account under consolidation and refunding.
[5] Have $260,415 in trust fund.
[6] Debt consolidated.
[7] Share of net debt of Greater Winnipeg Water District.
[8] Government has taken over plant and assumed debentures debt.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935		1935 TAX LEVY UNPAID as at Dec. 31, 1935	ACCUMULATED TAX ARREARS (Including 1935 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Alexandria	2,195	2,006	1,931	$ 18,408	$ 9.53	$ 543,591	$282	$ 37,780	$19.56	$12,970	$30,885	$15.99
Almonte	2,426	2,415	2,517	147,501	58.61	1,097,792	436	69,452	27.59	6,987	12,194	4.84
Amherstburg	2,769	2,759	2,670	132,019	49.44	2,630,165	985	97,343	36.46	30,637	70,076	26.25
Arnprior	4,077	4,023	4,266	177,009	41.49	2,107,074	494	112,241	26.31	35,244	87,263[11]	20.46
Aurora	2,307	2,587	2,754	285,000	103.49	1,586,568	576	71,430	25.94	10,460	32,824	11.92
Aylmer	2,194	2,283	1,992	32,816	16.48	1,353,008	679	55,128	27.67	9,778	21,024	10.55
Barrie	6,936	7,776	7,856	459,081	58.44	4,809,519	612	245,594	31.26	48,021	113,719[12]	14.48
Blind River	1,843	2,805	2,761	29,775	10.78	1,085,480	393	66,641	24.14	16,935	26,146	9.47
Bowmanville	3,233	4,080	3,631	405,151	111.58	2,345,200	646	123,411	33.99	25,431	47,863[4]	13.18
Bracebridge	2,451	2,436	2,553	241,056	94.42	1,005,314	393	58,773	23.02	17,007	36,412	14.26
Brampton	4,527	5,532	5,450*e*	537,743	98.66	5,168,260[14]	948	197,000*e*	36.15	23,828	58,693	10.77
Brockville	10,040	9,736	9,874	647,796	65.61	7,143,700	723	337,652	34.20	45,574	64,590	6.54
Burlington	2,709	3,046	3,647	579,981	159.03	2,684,362	736	134,841	36.97	32,090	69,742[13]	19.12
Campbellford	2,890	2,744	2,802	222,638	79.45	1,442,075	515	80,788	28.83	13,781	30,868	11.02
Carleton Place	3,841	4,105	4,250	230,735	54.29	2,001,001	470	119,678	28.16	19,688	38,904	9.15
Cobalt	4,449	3,885	3,274[14]	29,191	8.92	857,947[14]	262	67,559	20.63	19,039	47,881	14.62
Cobourg	5,327	5,834	5,827	347,165	59.58	3,090,130	530	169,865	29.15	29,937	59,787[15]	10.26
Cochrane	3,306	3,963	3,404	117,688	34.57	1,865,082	548	93,365	27.43	25,422	40,001[1]	11.75
Collingwood	5,882	5,809	5,814[2]	260,323	44.77	3,540,884	609	196,671	33.83	54,224	128,586	22.12
Copper Cliff	2,597	3,173	3,283	17,484	5.32	4,458,136	1,358	75,776	23.08	137	510	.16
Dundas	4,978	5,026	5,062	499,731	98.72	4,205,445	830	184,245	36.40	50,998	146,247[8]	28.89
Dunnville	3,224	3,405	3,938	157,801	40.07	2,183,050	554	103,289	26.23	?	37,322	9.48
Eastview	5,324	6,686	6,856	505,066	73.67	1,426,567	208	118,099	17.23	37,934	116,700[9]	17.02
Elmira	2,016	2,170	2,352	97,217	41.33	1,217,019	517	65,654	27.91	?	13,386[16]	5.69
Fergus	1,796	2,594	2,623	261,359	99.64	1,387,531	529	73,343	27.96	6,231	12,899	4.92
Forest Hill	.....	5,207	8,233	2,734,239	332.11	15,925,041	1,934	634,671	77.09	103,681	183,297[7]	22.26
Fort Erie[5]	3,947	5,904	5,520	1,613,177	292.24	5,434,427	984	319,662	57.91	68,298	56,338[6]	10.21
Fort Frances	3,109	5,470	5,500	492,464	89.54	4,728,862	860	215,090	39.11	115,685	243,058	44.19
Gananoque	3,694	3,592	3,305	375,634	113.65	1,841,870	557	118,185	35.76	26,324	55,431[10]	16.77
Georgetown	2,061	2,288	2,283	109,296	47.88	1,265,333	554	64,842	28.40	15,107	36,585[3]	16.02
Goderich	4,107	4,491	4,320	160,577	37.17	2,618,637	606	117,068	27.10	27,657	74,543	17.25

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

e Estimated.

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] After deducting reserve of $12,028. In addition, tax sale lands of $34,307.

[2] Population in 1935 Red Book should have been 5,416 instead of 4,983.

[3] After deducting reserve of $7,033.

[4] After deducting reserve of $7,500.

[5] Includes figures for Bridgeburg. Amalgamated Dec. 31st, 1931.

[6] After deducting reserve of $59,385. In addition properties registered, $70,429. Properties purchased at tax sale, $57,367, offset by reserve of equal amount.

[7] After deducting reserve of $6,423.

[8] In addition, $8,583 tax sale lands.

[9] After deducting reserve of $62,734.

[10] After deducting reserve of $5,500.

[11] After deducting reserve of $7,832.

[12] In addition, $11,258 tax sale lands.

[13] In addition, $27,116 tax sale lands.

[14] 1934 information.

[15] After deducting reserve of $8,581.

[16] After deducting reserve of $6,840.

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MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
ONTARIO												
Alexandria	$	$	$ 41,035	$ 21.25	2.8%	$	$	$ 41,035	$ 21.25	$	$ 39,800	$ .....
Almonte	72,810	?	385 291	153.08	20.4%	.....	.....	385,291	153.08	.....	.....	.....
Amherstburg	48,176	46,949 [1]	177,691 [7]	66.55	8.9%	.....	.....	177,691	66.55	.....	62,222	.....
Arnprior	91,003	?	393,423 [8]	92.22	12.3%	153,778	36.05	239,645	56.17	.....	8,000 [9]	.....
Aurora	84,659	162,075 [1]	302,000	109.66	14.6%	.....	.....	302,000	109.66	.....	1,200	.....
Aylmer	11,279	8,285 [1]	95,051	47.72	6.4%	.....	.....	95,051	47.72	.....	4,000	.....
Barrie	168,806	70,313	496,494	63.20	8.4%	.....	.....	496,494	63.20	.....	113,000	.....
Blind River	29,775	.....	66,876 [10]	24.22	3.2%	.....	.....	66,876	24.22	283,100	.....	.....
Bowmanville	114,840	180,632	504,568	138.96	18.5%	8,827	2.43	495,741	136.53	.....	52,750	.....
Bracebridge	76,900	79,128	260,615	102.08	13.6%	.....	.....	260,615	102.08	.....	14,000	.....
Brampton	143,087	292,513	629,224	115.45	15.4%	.....	.....	629,224	115.45	.....	55,000	.....
Brockville	258,145	114,847	647,796	65.61	8.7%	.....	.....	647,796	65.61	.....	73,805	.....
Burlington	203,743	257,657 [1]	784,967	215.24	28.7%	.....	.....	784,967	215.24	82,779	21,209 [11]	.....
Campbellford	86,901	118,031	238,629	85.16	11.3%	.....	.....	238,629	85.16	.....	19,500	.....
Carleton Place	98,675	17,274	588,972	138.58	18.5%	.....	.....	588,972	138.58	.....	28,000	.....
Cobalt	29,191	.....	29,191	8.92	1.2%	.....	.....	29,191	8.92	.....	26,474	.....
Cobourg	64,713	266,121 [1]	674,095	115.68	15.4%	23,093	3.96	651,002	111.72	.....	65,430	.....
Cochrane	54,527	.....	283,223	83.20	11.1%	.....	.....	283,223	83.20	.....	[12]	.....
Collingwood	109,107	5,692	985,969 [2]	169.58	22.6%	.....	.....	985,969	169.58	See note [2]	37,891	.....
Copper Cliff	17,484	.....	17,484	5.32	.7%	.....	.....	17,484	5.32	.....	.....	.....
Dundas	133,683	264,322 [1]	646,003	127.62	17.0%	858	.17	645,145	127.45	.....	37,000	.....
Dunnville	41,123	57,406	240,316	61.02	8.1%	.....	.....	240,316	61.02	.....	.....	.....
Eastview	13,363	358,694	561,961 [6]	81.97	10.9%	56,895	8.30	505,066	73.67	.....	10,000	.....
Elmira	.....	49,759 [1]	149,669	63.63	8.5%	.....	.....	149,669	63.63	.....	8,400	.....
Fergus	86,157	78,581	317,823	121.17	16.2%	.....	.....	317,823	121.17	.....	3,339	.....
Forest Hill	391,165	1,886,744 [1]	2,734,239	332.11	44.3%	.....	.....	2,734,239	332.11	45,750	.....	.....
Fort Erie	366,187	632,138	1,719,366 [3]	311.48	41.5%	.....	.....	1,719,366	311.48	See note [3]	[4]	.....
Fort Frances	230,486	111,645	687,318	124.97	16.7%	51,767	9.41	635,551	115.56	.....	167,000	.....
Gananoque	60,493	?	461,646	139.68	18.6%	38,858	11.76	422,788	127.92	.....	16,550	.....
Georgetown	15,386	14,086	225,130	98.61	13.1%	1,535	.67	223,595	97.94	.....	24,964	.....
Goderich	53,061	42,825	277,905 [5]	64.33	8.6%	.....	.....	277,905	64.33	.....	50,500	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN GROSS DEBENTURE DEBT ABOVE

[1] Total for local improvements.
[2] Includes $31,707 unsold bonds, against which bank loans of $29,942.
[3] Includes $151,693 debenture principal due and unpaid. Also unsold debentures, $192,754, against which bank loans of $185,156.
[4] Interest due and unpaid, $106,297.
[5] In addition, has guaranteed Ont. W. Shore Ry. bonds of $150,000, due 1938, against which $119,471 sinking funds on hand. The railway is not operating, and the town pays interest charges of $7,500 yearly.
[6] Includes $42,982 matured but unpaid principal.
[7] In addition, S.W. & A. Ry. guarantee, said to be $99,650.
[8] Not including $19,500 guarantee, carrying charges on which are paid by town.
[9] Owe county rates, $25,500.
[10] In addition, unsold debentures of $319,333, against which bank loans of $283,100.
[11] County rates unpaid, $18,439.
[12] Have borrowed $29,286 from Public Utilities Commission.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Alexandria	$ 7,936	$ 14,691	$	$	$ 22,627	$11.72	$	$ 22,627	$11.72	$ 207S	$ 3,739S	$ .....
Almonte	173,859*y*	63,931	.....	.....	237,790	94.47	.....	237,790	94.47	?	?	.....
Amherstburg	23,325	22,347	.....	.....	45,672	17.11	.....	45,672	17.11	1,479S[1]	51S	.....
Arnprior	62,636	.....	.....	.....	62,636	14.68	.....	62,636	14.68	4,808S[1]	.....	.....
Aurora	17,000	.....	.....	.....	17,000	6.17	.....	17,000	6.17	4,200S	1,200S	.....
Aylmer	44,804	17,431	.....	.....	62,235	31.24	.....	62,235	31.24	2,465S	470S	.....
Barrie	11,097	21,026	.....	5,290*g*	37,413	4.76	.....	37,413	4.76	10,122S	14,223S	2,758D*g*
Blind River	37,101	.....	.....	.....	37,101	13.44	.....	37,101	13.44	30,968S[1]	.....	.....
Bowmanville	41,781	48,809	.....	.....	90,590	24.95	.....	90,590	24.95	1,710S	21,752S	.....
Bracebridge	18,427	1,133	.....	.....	19,559	7.66	.....	19,559	7.66	1,955S	8,743S	.....
Brampton	55,582	8,899	.....	.....	91,481	16.79	.....	91,481	16.79	?	?	.....
Brockville	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,729S	15,411S	1,652S*g*
Burlington	204,986	.....	.....	.....	204,986	56.21	.....	204,986	56.21	2,768S	.....	.....
Campbellford	[3]	15,991	.....	.....	15,991	5.71	.....	15,991	5.71	3,406D	9S	.....
Carleton Place	318,572	39,665	.....	.....	358,237	84.29	.....	358,237	84.29	627S	8,192S	.....
Cobalt	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,264D	.....	.....
Cobourg	208,193	95,644	.....	.....	303,837	52.14	.....	303,837	52.14	4,544S	16,021S	.....
Cochrane	34,162	43,152	60,509	27,712 *t*	165,535	48.63	.....	165,535	48.63	1,708S	1,540S	1,798S
Collingwood	49,646	.....	.....	676,000*e*	725,646	124.81	.....	725,646	124.81	?	1,265S	[4]
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dundas	124,915	21,357	.....	.....	146,272	28.90	858	145,414	28.73	2,493S	25D	.....
Dunnville	38,003	44,512	.....	.....	82,515	20.95	.....	82,515	20.95	1,061S	5,318S	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	24,351	24,004	4,097	.....	52,452	22.30	.....	52,452	22.30	1,336S	1,207S	.....
Fergus	33,276	16,188	7,000*x*	.....	56,464	21.53	.....	56,464	21.53	934S	4,683S	.....
Forest Hill	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Erie	106,189	.....	.....	.....	106,189	19.24	.....	106,189	19.24	2,533S	.....	.....
Fort Frances	116,012[2]	9,045	.....	18,030 *t*	143,087	26.02	.....	143,087	26.02	2,001D	31,766S	2,964S
Gananoque	47,154	.....	.....	.....	47,154	14.27	.....	47,154	14.27	6,455S	.....	.....
Georgetown	79,350	9,023	25,926	.....	114,299	50.06	.....	114,299	50.06	211S	2,592S	.....
Goderich	70,752	45,244	1,332	.....	117,328	27.16	.....	117,328	27.16	3,493D	1,253S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

e Grain elevator.
t Telephone.
y Including sewers.
S Surplus.
[1] Before debt charges.
g Gas works.
x Approximate.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY.

[2] This amount is considerably larger than in 1934, due to the fact that this year waterworks debt includes that issued under the local improvement plan and also debentures issued chiefly to provide water supply for fire protection. The results of operation given above are said to be after including debt charges on the $116,012.
[3] Waterworks under local improvements.
[4] Elevator company paid carrying charges on debt to town in 1935.

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GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935		1935 TAX LEVY UNPAID as at Dec. 31, 1935	ACCUMULATED TAX ARREARS (Including 1935 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Grimsby	2,004	2,198	1,996	$311,612	$156.12	$1,631,555	$817	$110,598	$55.41	$28,497	$71,346[7]	$35.74
Haileybury	3,743	2,813	2,775	169,064	60.92	1,310,925	472	82,745	29.82	39,143	109,423	39.43
Hanover	2,781	3,077	3,034	321,618	106.01	1,677,281	553	81,567	26.88	15,178	28,347	9.34
Hawkesbury	5,544	5,177	5,622	309,855	55.12	2,378,064	423	128,358	22.83	14,839	63,968[1]	11.38
Humberstone	1,524	2,490	2,532	62,645	24.75	840,061	332	56,254	22.22	?	48,963	19.34
Hespeler	2,777	2,752	2,877	72,301	25.13	1,836,455	638	71,043	24.69	7,488	19,756[8]	6.87
Huntsville	2,246	2,817	2,718	157,095	57.80	1,075,537	396	60,532	22.27	8,433	19,125	7.04
Ingersoll	5,150	5,233	5,158	174,442	33.82	3,094,567	600	153,726	29.80	28,413	51,337[9]	9.95
Kapuskasing	.....	3,819	3,351	721,693	215.37	2,388,018[2]	713	178,523	53.27	11,572	24,688	7.37
Kenora	5,407	6,766	7,755	566,938	73.10	4,712,070	608	237,551	30.63	39,829	55,914[3]	7.21
Kincardine	2,077	2,465	2,468	165,684	67.14	1,187,256	481	66,952	27.13	17,360	32,816	13.30
Kingsville	1,783	2,174	2,125	433,635	204.07	1,717,320	808	69,964	32.92	18,445	77,210[10]	36.33
Leamington	3,675	4,902	5,020	625,698	124.64	3,382,375	674	154,641	30.80	36,536	51,759[11]	10.31
Lindsay	7,620	7,505	7,116	435,839	61.25	4,319,254	607	237,691	33.40	49,683	83,364	11.71
Listowel	2,477	2,676	2,822	136,469	48.36	1,734,571	615	75,065	26.60	14,197	26,505	9.39
Long Branch	.....	3,962	3,746	748,669	199.86	1,539,547	411	152,788	40.79	56,810	110,971[5]	29.62
Meaford	2,650	2,624	2,762	110,144	39.88	1,397,162	506	88,382	32.00	12,286	17,550	6.35
Merritton	2,544	2,523	2,543	118,966	46.78	1,700,247	669	90,886	35.74	9,832	17,951	7.06
Midland	7,016	6,920	6,845	1,154,720	168.69	4,716,727	689	276,855	40.45	64,649	123,254[12]	18.01
Mimico	3,751	6,800	6,915	1,665,728	240.89	4,197,422	607	336,268	48.63	113,302	210,681[4]	30.47
Napanee	3,038	3,497	3,013	227,319	75.45	1,789,429	594	102,795	34.12	21,508	34,351	11.40
New Liskeard	2,268	2,880	2,920	231,708	79.35	1,709,427	585	101,797	34.86	23,655	55,201	18.90
Newmarket	3,626	3,748	3,562[13]	288,021	80.86	2,292,275	644	114,012	32.01	24,451	49,844[14]	13.99
New Toronto	2,669	7,146	8,040	1,401,403	174.30	8,698,593[15]	1,082	364,865	45.38	100,870	175,151[16]	21.78
Oakville	3,298	3,857	3,900*x*	392,084	100.54	3,121,749	800	166,557	42.71	34,497	73,734[17]	18.91
Orangeville	2,187	2,614	2,792	512,880	183.69	1,828,448	655	89,988	32.23	?	32,487	11.64
Orillia	8,774	8,183	8,669	675,721	77.94	4,827,850	557	276,698	31.92	56,588	106,600[18]	12.30
Paris	4,368	4,137	4,324	330,829	76.51	2,707,738	626	127,335	29.45	12,523	26,912	6.22
Parry Sound	3,546	3,512	3,652	99,798	27.33	1,538,217	421	88,903	24.34	12,189	22,528	6.17
Pembroke	7,875	9,368	10,227	601,531	58.81	5,387,288	526	265,138	25.92	70,388	137,456[6]	13.44
Penetanguishene	4,037	4,035	3,989	174,578	43.77	1,250,823	314	80,879	20.28	34,491	64,171[19]	16.09
Perth	3,790	4,099	4,215	565,831	134.24	2,351,065	558	161,107	38.22	12,018	16,652	3.95

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000 $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

x Approximate.

[1] In addition, $7,891 tax sale lands.
[2] In addition, $1,591,425 outside town area is taxable for school purposes.
[3] After deducting reserve of $66,623. In addition, tax sale lands of $11,133.
[4] In addition, tax sale lands of $228,284, against which reserve of $101,565.
[5] In addition, tax sale lands of $119,255.
[6] In addition, tax sale lands of $81,544. Reserve against tax sale lands and arrears of $47,054.
[7] In addition, tax sale lands of $19,854.
[8] After deducting reserve of $5,627.
[9] After deducting reserve of $6,924.
[10] In addition, $23,492 tax sale lands.
[11] After deducting reserve of $40,952. In addition, tax sale lands of $4,521.
[12] After deducting reserve of $30,531.
[13] 1934 figure.
[14] After deducting reserve of $4,000.
[15] Includes $4,124,136 assessed for schools only.
[16] After deducting reserve of $66,249. Tax sale lands $61,245 additional.
[17] In addition, tax sale lands of $61,893.
[18] In addition, tax sale lands of $21,130.
[19] After deducting reserve of $19,874.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
ONTARIO												
Grimsby	$ 87,452	$?	$345,452	$173.07	23.1%	$	$	$345,452	$173.07	$	$ 12,800 [8]	$
Haileybury	56,336	12,888	527,817	190.20	25.4%			527,817	190.20		9,000	
Hanover	63,775	69,265	486,651	160.40	21.4%			486,651	160.40			
Hawkesbury		2,246	537,619	95.63	12.7%			537,619	95.63			
Humberstone	62,645		231,769	91.54	12.2%			231,769	91.54			
Hespeler	27,487	21,922 [1]	169,897	59.05	7.9%			169,897	59.05		16,000	
Huntsville	20,213	3,515	183,791	67.62	9.0%			183,791	67.62		7,360	
Ingersoll	64,826	28,580 [1]	413,669	80.20	10.7%	169,546	32.87	244,123	47.33		60,000	
Kapuskasing	108,224	398,054	875,775	261.35	34.8%			875,775	261.35			
Kenora	302,235	160,125	1,582,291 [2]	204.03	27.2%	420,329	54.20	1,161,962	149.83	30,000	65,659	18,735 [1]
Kincardine	11,000	60,538	226,798 [7]	91.90	12.2%	9,978	4.04	216,820	87.86		38,215	
Kingsville	80,328	176,054	519,786 [9]	244.61	32.6%			519,786	244.61		400	
Leamington	116,500	335,291 [1]	834,542 [10]	166.24	22.2%			834,542	166.24			
Lindsay	124,486	246,472 [1]	686,450	96.47	12.9%	51,161	7.19	635,289	89.28		36,903	
Listowel	21,506	48,307 [1]	199,658	70.75	9.4%			199,658	70.75			
Long Branch	262,766	485,228 [1]	958,305 [11]	255.82	34.1%			958,305	255.82			
Meaford	34,284	29,809 [1]	152,572	55.24	7.4%			152,572	55.24		5,200	
Merritton	109,287		169,896	66.81	8.9%			169,896	66.81		[4]	
Midland	167,530	744,616 [1]	1,313,231 [12]	191.85	25.6%			1,313,231	191.85	10,000	50,548	
Mimico	430,032	534,493	1,932,986 [3]	279.54	37.3%			1,932,986	279.54	See note [4]	94,388	
Napanee	43,000	175,219 [1]	361,228	119.89	16.0%			361,228	119.89		32,500	
New Liskeard	28,313	84,802	241,663 [5]	82.76	11.0%			241,663	82.76	See note [5]	33,181	
Newmarket	119,098	93,883	343,301	96.38	12.8%			343,301	96.38	5,543	30,000	
New Toronto	172,529	813,143 [1]	1,804,584 [13]	224.45	29.9%			1,804,584	224.45	65,200 [15]	32,300 [14]	
Oakville	96,344	206,826 [1]	465,877	119.46	15.9%			465,877	119.46		111,540	
Orangeville	2,021	?	526,437	188.55	25.1%			526,437	188.55			
Orillia	110,565	?	1,251,453	144.36	19.2%	19,568	2.26	1,231,885	142.10		75,092	
Paris	62,826	?	383,652	88.73	11.8%			383,652	88.73		30,000	
Parry Sound	29,186	21,352	334,931	91.71	12.2%			334,931	91.71		3,719	
Pembroke	339,621	25,004	839,977 [6]	82.13	10.9%	71,445	6.99	768,532	75.14		53,000	
Penetanguishene	11,274	49,567 [1]	227,320	56.99	7.6%			227,320	56.99	4,603	18,698	
Perth	36,830	441,709 [1]	707,140	167.77	22.4%			707,140	167.77		13,000	

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

1 Total for local improvements.
2 Includes $14,921 unsold bonds, but not $22,700 bonds guaranteed.
3 Includes $140,657 unsold bonds, against which bank loans and interest amount to $155,023. Also includes $217,374 principal due and unpaid.
4 Owe county rates balance $17,975; Water Commission, $4,831; Public Utilities Com., $3,369.
5 Includes $40,275 unsold bonds, against which bank loan of $36,472.
6 Includes matured but unpaid bonds.
7 In addition, $50,000 guaranteed bonds, Ont. W. Shore Ry., against which sinking funds of $37,386. These bonds carried by taxation.
8 In addition, owe county rates, $60,623.
9 Includes $43,238 overdue principal and Windsor, Essex & Lake Shore Ry. guarantee, $105,390; operation discontinued.
10 Includes $116,890 unpaid principal and Windsor, Essex & Lake Shore Ry. guarantee, $159,254.
11 Debt all issued by Twp. of Etobicoke.
12 Includes $153,014 overdue principal.
13 Includes $262,968 principal matured and unpaid.
14 Owe county rates, $64,067, and unpaid interest, $72,881.
15 Against unsold bonds, $100,670. Also owe contractors $28,056.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Grimsby	$ 33,840	$	$	$	$ 33,840	$16.95	$	$ 33,840	$16.95	$ 2,359S	$	$ .....
Haileybury	83,385	.....	275,368	.....	358,753	129.28	.....	358,753	129.28	1,345S [3]	.....	.....
Hanover	140,695	24,338	.....	.....	165,033	54.39	.....	165,033	54.39	2,187D	2,817S	.....
Hawkesbury	97,764	.....	130,000	.....	227,764	40.51	.....	227,764	40.51	3,074S	.....	.....
Humberstone	152,623	16,500	.....	.....	169,123	66.79	.....	169,123	66.79	1,133S [3]	1,364S	.....
Hespeler	66,564	31,032	.....	.....	97,596	33.92	.....	97,596	33.92	718S	4,928S	.....
Huntsville	26,696*z*	*z*	.....	.....	26,696	9.82	.....	26,696	9.82	874D [5]	3,916S [5]	.....
Ingersoll	146,348	79,800	7,343	.....	233,491	45.27	163,810	69,681	13.51	4,166S	1,072S	.....
Kapuskasing	.....	20,526	133,556	.....	154,082	45.98	.....	154,082	45.98	5,870S	12,778S	.....
Kenora	262,426	596,898	.....	36,103 *t*	895,427	115.46	300,403	595,024	76.73	160D	16,056S	3,402S *t*
Kincardine	26,935	24,201	.....	.....	51,136	20.72	.....	51,136	20.72	960D	472S	.....
Kingsville	58,236	27,915	.....	.....	86,151	40.54	.....	86,151	40.54	4,360S	836S	.....
Leamington	156,996	30,801	19,584	1,463*g*	208,844	41.60	.....	208,844	41.60	51D	7,093S [5]	592S
Lindsay	101,461	97,989	.....	.....	199,450	28.03	.....	199,450	28.03	1,106D	14,020S	.....
Listowel	19,579	3,944	39,666	.....	63,189	22.39	.....	63,189	22.39	1,586S	2,555S	.....
Long Branch	193,152	.....	16,484	.....	209,636	55.96	.....	209,636	55.96	112S	.....	.....
Meaford	10,973	31,455	.....	.....	42,428	15.36	.....	42,428	15.36	957S	553D	.....
Merritton	25,479	16,804	8,647	.....	50,930	20.03	.....	50,930	20.03	441D	3,987S	.....
Midland	121,241	22,470	14,800	.....	158,511	23.16	.....	158,511	23.16	538S	6,111S	.....
Mimico	175,801 [1]	86,363	5,094	.....	267,258	38.65	.....	267,258	38.65	5,577S	3,783S	.....
Napanee	111,759	22,150	.....	.....	133,909	44.44	.....	133,909	44.44	1,475S	5,653S	.....
New Liskeard	9,955	.....	.....	.....	9,955	3.41	.....	9,955	3.41	1,073S	.....	.....
Newmarket	48,780	6,500	.....	.....	55,280	15.52	.....	55,280	15.52	1,577S [4]	[4]	.....
New Toronto	324,679	3,363	75,139	.....	403,181	50.15	.....	403,181	50.15	3,650S	1,574S	.....
Oakville	73,793*z*	*z*	.....	.....	73,793	18.92	.....	73,793	18.92	849D	4,904S	.....
Orangeville	10,539	3,018	.....	.....	13,557	4.86	.....	13,557	4.86	4,261S [5]	4,200S [5]	.....
Orillia	60,323	495,841 [2]	.....	.....	556,164	64.16	.....	556,164	64.16	5,064S	10,443S	.....
Paris	25,000	7,951	19,872	.....	52,823	12.22	.....	52,823	12.22	3,486S	4,102S	.....
Parry Sound	11,392	223,741	.....	.....	235,133	64.38	.....	235,133	64.38	2421D [5]	10,994S [5]	.....
Pembroke	238,446	.....	.....	.....	238,446	23.31	71,445	167,001	16.33	4,552S	.....	.....
Penetanguishene	40,706	12,036	.....	.....	52,742	13.22	.....	52,742	13.22	1,719S	769S	.....
Perth	88,736	46,627	5,946	.....	141,309	33.53	.....	141,309	33.53	1,566S	5,510S	.....

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

g Gas.
z Waterworks and electric light combined.
S Surplus.
[1] Not including owners' share of local improvements, which has been placed under local improvements debt.
t Telephone system.
D Deficit.

¶ AS REPORTED BY THE MUNICIPALITY.

[2] In addition, accounts payable on capital account, $93,761.
[3] Before debt charges.
[4] Result of waterworks and electric light combined.
[5] 1934 figures.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935		1935 TAX LEVY UNPAID as at Dec. 31, 1935	ACCUMULATED TAX ARREARS (Including 1935 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
ONTARIO				(X)								
Petrolia	3,148	2,596	2,705	$107,624	$ 39.78	$1,402,499	$518	$ 64,513	$23.85	$19,829	$45,468	$16.81
Picton	3,356	3,580	3,506	71,192	20.30	2,733,252	780	93,104	26.56	8,628	13,260	3.78
Port Colborne	3,415	6,503	5,809	1,149,049	197.81	7,819,387[7]	1,346	279,325	48.08	41,887	70,622[2]	12.16
Port Hope	4,456	4,723	4,320	311,604	72.13	2,521,716	584	143,297	33.17	21,490	48,451[11]	11.22
Prescott	2,636	2,984	2,942	153,404	52.15	1,641,993	558	73,889	25.12	8,802	25,009	8.50
Preston	5,423	6,280	6,287	448,257	71.30	3,859,602	614	200,091	31.83	43,111	90,347[12]	14.37
Renfrew	4,906	5,296	5,400	460,372	85.25	4,796,077	888	186,919	34.61	43,608	48,444[6]	8.97
Riverside	1,155	4,432	4,820	2,640,806	547.88	3,089,712	641	131,730	27.33	46,425	246,291[13]	51.10
Rockland	3,496	2,118	1,703	17,249	10.13	255,410	150	25,541	15.00	7,844	17,875	10.50
St. Mary's	3,847	3,802	4,032	241,293	59.84	2,479,555	615	125,714	31.18	19,182	43,838[14]	10.87
Simcoe	3,953	5,226	5,503	460,020	83.59	3,821,614	694	196,221	35.66	?	?	.....
Sioux Lookout	1,127	2,088	1,700	71,090	41.82	885,789	521	42,526	25.01	23,688	57,720	33.95
Smith's Falls	6,790	7,108	7,539	792,394	105.10	4,642,777	616	259,055	34.36	47,614	119,905[8]	15.90
Strathroy	2,691	2,964	2,886	119,867	41.53	1,593,522	552	74,896	25.95	?	14,101	4.89
Stamford Township	4,376	7,743	7,965	1,008,971	126.68	8,814,337	1,107	377,875	47.44	90,968	193,007[9]	24.23
Sturgeon Falls	4,125	4,234	4,808	213,263	44.36	2,129,358	443	98,857	20.56	20,669	39,323[15]	8.18
Swansea	.....	5,031	5,443	1,072,058	196.96	3,956,094	727	238,551	43.83	83,815	141,279	25.96
Teck Township	1,170	9,129	15,854	[18]	.....	4,967,270[22]	313	658,477[16]	41.53	238,303	367,028[17]	23.15
Tecumseh	978	2,129	2,472	410,501	166.06	970,150	392	37,870	15.32	13,119	45,403[3]	18.37
Thorold	4,825	5,092	4,965	561,722	113.14	2,930,426	590	175,646	35.38	48,553	95,252[4]	19.18
Tillsonburg	2,974	3,385	3,513	154,579	44.00	1,961,969	558	85,946	24.47	6,136	10,145	2.89
Tisdale Township	3,918	5,761	8,170	410,179	50.20	3,665,061	449	176,292[19]	21.58	40,553	115,811[10]	14.18
Trenton	5,902	6,276	6,541	533,671	81.59	3,621,769	554	208,310	31.85	85,895	189,464	28.97
Walkerton (Dec. 31st, 1934)	2,344	2,431	2,428	79,238	32.64	1,043,736	430	58,059	23.91	14,995	27,287[21]	11.24
Wallaceburg	4,006	4,326	4,589	138,058	30.09	2,389,105	521	117,996	25.71	24,170	61,876	13.48
Waterloo	5,883	8,095	8,310	695,699	83.71	5,891,917	709	296,755	35.71	30,412	71,385	8.59
Weston	3,166	4,723	5,040	859,243	170.49	3,877,111	769	212,787	42.22	54,723	144,862[5]	28.74
Whitby	2,800	3,890	3,778[20]	295,917	78.33	2,625,262	695	128,021	33.89	33,638	73,866[23]	19.55
Wingham	2,092	1,959	2,115	123,697	58.49	1,085,194	513	61,939	29.29	10,640	17,575	8.31
York Twp. North	.....	12,263	14,600	2,675,244	183.24	11,765,303	806	681,662	46.69	258,553	688,836[1]	47.18

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

(X) Amounts borrowed in anticipation of debenture issues are additional to these figures. See third to last column of next page.

[1] In addition, tax sale lands of $92,802 fully covered by reserve.
[2] After deducting reserve of $36,822.
[3] Tax lands registered, etc., $127,334. Reserve against uncollected taxes of $44,501 not deducted.
[4] In addition, tax sale lands of $65,159. Reserve against uncollected taxes and tax sale lands of $83,770 not deducted.
[5] Including $12,915 tax sale lands and after deduction of $40,000 reserve.
[6] After deducting reserve of $101,749.
[7] $3,743,360 assessed for schools only.
[8] In addition, $19,354 tax sale lands.
[9] After deducting reserve of $14,500.
[10] In addition, $4,048 tax sale lands.
[11] After deducting reserve of $5,000.
[12] After deducting reserve of $13,014.
[13] In addition, $786,033 tax sale lands, against which reserve of $140,081.
[14] After deducting reserve of $10,892.
[15] After deducting reserve of $27,966.
[16] Including amount received from income tax on mining companies.
[17] Reserve of $193,519 against this.
[18] See note [3], page 22.
[19] In addition, income from tax on mining income of $113,966.
[20] Not including 1,602 hospital patients.
[21] After deducting reserve of $6,000.
[22] Large amount exempt property, but township receives revenue from mining income tax.
[23] In addition, tax sale lands of $15,118.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			(Owner's Share Only)
ONTARIO												
Petrolia	$ 72,826	$ 13,248[1]	$144,567	$ 53.44	7.1%	$	$	$144,567	$ 53.44	$ 3,784	$ 30,000[2]	$ .....
Picton	25,804	.....	114,620	32.69	4.3%	.....	.....	114,620	32.69	.....	.....	.....
Port Colborne	267,043	527,409[1]	1,371,148	236.04	31.5%	.....	.....	1,371,148	236.04	17,203	31,476	.....
Port Hope	74,848	173,833[1]	355,526	82.30	11.0%	10,049	2.33	345,477	79.97	.....	11,000	.....
Prescott	130,000	43,800[1]	224,108	76.18	10.1%	52,364	17.80	171,744	58.38	.....	6,000	.....
Preston	66,310	248,765[1]	554,250[14]	88.16	11.8%	.....	.....	554,250	88.16	.....	116,800	.....
Renfrew	174,858	72,527[1]	768,392	142.29	19.0%	10,532	1.95	757,860	140.34	.....	15,100	.....
Riverside	176,356	1,139,183[1]	2,832,477[15]	587.65	78.3%	.....	.....	2,832,477	587.65	See note [15]	49,400	.....
Rockland	.....	.....	39,579[5]	23.24	3.1%	.....	.....	39,579	23.24	.....	.....	.....
St. Mary's	123,582	142,760[1]	357,439	88.65	11.8%	58,942	14.62	298,497	74.03	.....	39,766	.....
Simcoe	193,712	?	564,444	102.57	13.7%	.....	.....	564,444	102.57	.....	.....	.....
Sioux Lookout	47,977	.....	91,283	53.70	7.2%	.....	.....	91,283	53.70	8,859	5,742	.....
Smith's Falls	39,701	332,065	1,022,916[11]	135.68	18.1%	.....	.....	1,022,916	135.68	See note [11]	75,000	.....
Stamford Township	297,559	370,559	1,207,803[12]	151.64	20.2%	.....	.....	1,207,803	151.64	See note [12]	166,982[13]	.....
Strathroy	17,000*x*	?	174,867	60.59	8.1%	.....	.....	174,867	60.59	.....	2,000	.....
Sturgeon Falls	.....	?	294,282[16]	61.21	8.2%	.....	.....	294,282	61.21	.....	10,000	.....
Swansea	176,195	503,560	1,072,058[3]	196.96	26.3%	.....	.....	1,072,058[3]	196.96	2,292	15,321	.....
Teck Township	216,647	?	1,495,033	94.30	12.6%	.....	.....	1,495,033	94.30	17,500	95,400	.....
Tecumseh	16,042	200,788[1]	499,197[10]	201.94	26.9%	.....	.....	499,197	201.94	.....	32,050	.....
Thorold	159,721	171,490	740,621[7]	149.17	19.9%	.....	.....	740,621	149.17	12,640	28,688	.....
Tillsonburg	39,224	22,323[1]	310,127[4]	88.28	11.8%	3,732	1.06	306,395	87.22	.....	1,577	3,098[1]
Tisdale Township	315,606	20,359	619,390	75.81	10.1%	.....	.....	619,390	75.81	72,000	108,400	.....
Trenton	101,124	128,988	871,640	133.26	17.8%	.....	.....	871,640	133.26	27,000	43,066	.....
Walkerton (Dec. 31st, 1934)	482	22,485	167,313	68.91	9.2%	8,218	3.38	159 095	65.53	.....	19,914	.....
Wallaceburg	68,210	68,380[1]	322,043	70.18	9.4%	.....	.....	322,043	70.18	.....	28,127	.....
Waterloo	241,376	301,881[1]	780,156	93.88	12.5%	18,494	2.23	761,662	91.65	.....	76,275	.....
Weston	262,716	263,975	1,010,166[8]	200.43	26.7%	.....	.....	1,010,166	200.43	15,299	90,766[9]	.....
Whitby	108,421	23,429	479,829	127.01	16.9%	.....	.....	479,829	127.01	2,000	59,500[17]	.....
Wingham	18,172	48,756	263,713	124.69	16.6%	50,308	23.79	213,405	100.90	.....	21,677	.....
York Twp. North	654,122	1,786,376	3,244,255[6]	222.21	29.6%	.....	.....	3,244,255	222.21	12,500	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Total for local improvements. *x* Approximate.
[2] In addition, owe loan of $10,500 to Board of Education.
[3] Includes unsold bonds of $490,117, against which bank loans of $482,689.
[4] In addition, industrial guarantees of $40,000. [5] Includes defaulted principal.
[6] Includes $359,397 unsold bonds, against which bank loans of $370,500.
[7] Includes $103,752 matured but unpaid debentures, against which accumulated funds from public utilities, etc., of $47,575.
[8] Includes $80,444 debenture principal matured but unpaid.
[9] In addition, interest unpaid of $29,465 and owe county rates of $34,214.
[10] Includes $181,382 principal matured and unpaid, but not $95,679 S.W. & A. Ry. guarantee, or $57,522 separate school debt or unpaid interest of $110,160. Trust funds in bank, $37,180.
[11] Includes $2,039 unsold bonds.
[12] Includes $10,411 unsold debentures, against which bank loans of $4,000.
[13] Also owe county rates of $73,286. [14] Includes $6,000 guaranteed debt.
[15] Includes $116,414 unsold bonds, against which bank loans of $84,766. Also matured debt unpaid of $669,932 and share of Essex Border Utilities debt, $43,765, but not S.W. & A. Ry. guarantee of $199,594 or separate school debt of $176,479.
[16] Includes $23,393 principal due and unpaid. [17] Also owe county rates of $25,870.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
ONTARIO												
Petrolia	$ 17,557	$ 19,386	$	$	$ 36,943	$13.66	$	$ 36,943	$13.66	$ 280S	$ 2,295S	$ .....
Picton	43,428	.....	.....	.....	43,428	12.39	.....	43,428	12.39	846S	3,070S	.....
Port Colborne	87,578	78,812	55,709	.....	222,099	38.23	.....	222,099	38.23	3,034S	3,117S	.....
Port Hope	40,681	3,241	.....	.....	43,922	10.17	10,049	33,873	7.84	40D	16,844S	.....
Prescott	18,340	.....	.....	.....	18,340	6.23	.....	18,340	6.23	2,207S	3,676S	.....
Preston	64,014	41,979	.....	.....	105,993	16.86	.....	105,993	16.86	4,371S	1,579S	.....
Renfrew	56,563	247,712	3,745	.....	308,020	57.04	10,532	297,488	55.09	3,485S	18,415S	.....
Riverside	.....	45,676	102,230	43,765 [2]	191,671	39.77	.....	191,671	39.77	.....	3,993D [4]	.....
Rockland	13,132	9,198	.....	.....	22,330	13.11	.....	22,330	13.11	17S	507S	.....
St. Mary's	33,355	36,310	.....	.....	69,665	17.28	12,461	57,204	14.19	2,305S	1,809S	.....
Simcoe	55,862	48,562	.....	.....	104,424	18.98	.....	104,424	18.98	453S	11,472S [4]	.....
Sioux Lookout	.....	.....	20,193	.....	20,193	11.88	.....	20,193	11.88	.....	.....	.....
Smith's Falls	180,735	42,587	7,200x	.....	230,522	30.58	.....	230,522	30.58	477S	13,860S	.....
Stamford Township	[1]	148,219	50,613	.....	198,832	24.96	.....	198,832	24.96	996S	5,557D	.....
Strathroy	23,600x	31,400x	.....	.....	55,000	19.06	.....	55,000	19.06	2,102S	6,452S	.....
Sturgeon Falls	72,019	9,000	.....	.....	81,019	16.85	.....	81,019	16.85	9,067D	4,928S	.....
Swansea	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teck Township	[3]	.....	.....	.....	[3]	.....	.....	[3]	.....	[3]	.....	.....
Tecumseh	76,808	11,888	.....	.....	88,696	35.88	.....	88,696	35.88	?	983S [4]	.....
Thorold	165,965	.....	12,934	.....	178,899	36.03	.....	178,899	36.03	3,394S	6,528S	.....
Tillsonburg	144,519	7,931	.....	.....	152,450	43.40	634	151,816	43.22	3,314S	3,502S	.....
Tisdale Township	209,211	.....	.....	.....	209,211	25.61	.....	209,211	25.61	26,247D [4]	.....	.....
Trenton	230,431	107,538	.....	.....	337,969	51.67	.....	337,969	51.67	3,957S	22,726S	.....
Walkerton (Dec. 31st, 1934)	21,458	58,399	.....	.....	79,857	32.89	.....	79,857	32.89	2,136S	3,612S	.....
Wallaceburg	144,679y	39,306	.....	.....	183,985	40.09	.....	183,985	40.09	4,596S	1,570S	.....
Waterloo	29,065	43,356	.....	12,036g	84,457	10.16	18,494	65,963	7.94	1,647S	6,246S	603Dg
Weston	75,853	38,411	.....	36,659r	150,923	29.94	.....	150,923	29.94	3,701S	1,306S	3,340Dr
Whitby	133,734	31,888	18,289	.....	183,912	48.68	.....	183,912	48.68	2,872S	8,489S	.....
Wingham	63,906	31,924	.....	.....	95,830	45.31	6,122	89,708	42.41	60D	1,311S	.....
York Township North	142,963	371,748	.....	54,300r	569,011	38.97	.....	569,011	38.97	5,592D	19,026S	190Dr

x USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES.

¶ AS REPORTED BY THE MUNICIPALITY.

g Gas.
x Approximate.
S Surplus.
r North Yonge Radial.
y Waterworks and sewers combined.
D Deficit.

[1] On local improvement basis, $129,399, and not carried by revenue from waterworks.
[2] Share of Essex Border Utilities debt.
[3] Waterworks and sewers debt, $1,088,319, of which $79,523 on general account, $39,701 in school section No. 1; deficit on operation, $237. In school section No. 2, debt $969,094, and results of operation, $46,478S before debt charges.
[4] 1934 figure.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Amos	1,488	2,153	3,600	$1,249,825	$ 346	$13,399	$27,047	$40,446	$11.24	$12,109	$16,020	$ 7.81
Arvida	.....	.....	2,136*	4,042,932*	1,893	?	42,611*	?	?	1,092*	?	?
Asbestos	2,189	4,396	4,500	1,866,950	415	24,276	24,901	49,177	10.93	7,496 [4]	8,471	3.55
Aylmer	2,970	2,835	3,631	1,316,002	362	21,445	28,391	49,836	13.72	43,157	28,038	19.61
Bagotville	2,204	2,468	2,588	850,901	329	11,264	10,126	21,390	8.27	35,258	50,317	33.07
Baie St. Paul	2,291	2,916	3,229	307,050	95	9,162	5,965	15,127	4.70	2,472	2,648	1.58
Beauharnois	2,250	3,720	4,000*	2,296,721*	574	16,922	27,580*	44,502	11.13	14,616* [3]	4,189	4.70
Beauport	3,240	3,242	3,016	1,978,081	656	18,803	17,332	36,135	11.98	4,179	19,941	8.00
Berthier	2,193	2,431	2,439	1,191,060	488	7,470	16,885	24,355	9.99	17,335	3,681	8.62
Black Lake	2,656	2,167	2,500*	978,670*	391	12,210	12,233*	24,443	9.78	33,372	32,502	26.35
Buckingham	3,835	4,638	4,270	1,758,721	412	36,692	36,196	72,888	17.07	34,326	23,539	13.55
Cap de la Madeleine	6,738	8,748	10,000*	5,632,563*	563	68,279	86,064*	154,343	15.43	22,898*	32,000	5.48
Charny	2,265	2,823	2,800*	575,825*	206	9,955	4,031*	13,986	5.00	3,814*	8,719	4.48
Coaticook	3,554	4,004	4,220*	2,323,575*	551	18,662	31,775*	50,437	11.95	18,337*	13,110	7.45
Donnacona	1,225	2,631	2,600	1,913,780	736	28,236	8,302	36,538	14.05	6,540	14,025	7.91
Dorval (June 30th, 1936)	1,466	2,052	2,200	3,720,615	1,691	22,183	60,427	82,610	37.55	39,420	12,363	23.54
Drummondville	2,852	6,609	8,405	4,375,070	521	50,252	125,351	175,603	20.89	42,245	13,237	6.60
East Angus	3,802	3,566	3,400*	2,300,000*	676	24,648	51,000*	75,668*	22.25	30,000*	15,608	13.41
Farnham	3,343	4,205	4,001*	2,509,745*	627	28,677	48,442*	77,119	19.27	21,739*	12,250	8.50
Giffard	1,254	3,573	3,110	1,202,250	387	10,809	17,324	28,133	9.05	9,655	7,628	5.56
Grand Mere (Jan. 31st, 1936)	7,631	6,461	8,000	15,517,512	1,940	117,375	143,595	260,970	32.62	20,682	20,523	5.15
Iberville	2,454	2,778	2,880	1,455,220	505	12,923	34,905	47,828	16.61	30,902	5,645	12.69
Jonquiere	4,851	9,448	11,000	4,027,370	366	60,362	77,806	138,168	12.56	36,991	88,264	11.39
Kenogami	2,557	4,500	5,000	1,662,840	333	65,423	60,417	125,840	25.17	21,296	17,078	7.67
Lachute	2,592	3,906	3,983	2,257,600	567	33,294	25,997	59,291	14.89	7,848	19,179	6.79
La Malbaie	1,883	2,408	2,310	814,875	353	20,898	12,917	33,815	14.64	1,167	2,632	1.64
Laprairie	2,158	2,774	2,850	1,093,524	384	11,169	18,196	29,365	10.30	16,222	7,044	8.16
La Salle [1]	726	2,362	3,405*	7,733,848*	2,271	42,601	247,251* [5]	289,852	85.13	94,781*	7,021	29.90
La Tuque	5,603	7,837	7,350	6,882,214	936	57,542	94,248	151,790	20.65	114,843	34,010	20.25
Lauzon	6,428	7,084	6,913	2,381,203	344	16,189	30,090	46,279	6.69	31,030	9,836	5.92
Laval-des-Rapides	1,989	2,716	2,850	1,295,953	455	12,995	33,570	46,565	16.34	46,208	13,115	20.81
Longueuil	4,682	5,407	6,008	5,140,690	855	43,538	127,775	171,313	28.51	92,020	37,230	21.51
Loretteville	2,066	2,251	2,356	1,156,953	491	13,392	16,918	30,310	12.86	15,319	15,909	13.25
Louiseville	1,772	2,365	3,300*	1,286,484	390	4,884	13,242*	18,126	5.49	17,948*	2,459	6.18
Magog	5,159	6,302	7,073	2,341,305	331	24,942*	50,978*	75,920	10.73	38,966*	2,334	5.84
Megantic	3,140	3,911	3,700	1,342,333	363	15,825	27,446	43,271	11.70	23,765	20,462	11.95
Montmagny	4,145	3,927	4,200	1,499,637	357	17,481	48,085	65,566	15.61	22,759	18,841	9.90

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

*Information as at Dec. 31st, 1936.

[1] Under Montreal Metropolitan Commission.

[2] Includes fees unpaid. Date also differs from municipal, being usually June 30th, 1935.

¶ See Note, page 25.

[3] Not inclusive of water tax arrears of $13,545. Reserve of $4,139 against total arrears.

[4] Water tax arrears of $5,961 additional.

[5] As supplied on questionnaire form by municipality.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Amos	$ 45,700	$136,700	$182,400	$ 50.67	6.8%	$ 5,981	$ 1.66	$176,419	$ 49.01	$ .....
Arvida	?	515,000*	515,000	241.10	32.1%	.....	.....	515,000	241.10	.....
Asbestos	47,900	36,354	84,254	18.72	2.5%	.....	.....	84,254	18.72	.....
Aylmer	77,450	946,183	1,023,633	281.91	37.6%	37,333	10.28	986,300	271.63	47,677
Bagotville	129,633	760,000x	889,633	343.75	45.8%	.....	.....	889,633	343.75	49,178
Baie St. Paul	55,200	50,381	105,581	32.70	4.4%	.....	.....	105,581	32.70	.....
Beauharnois	152,818	267,900*	420,718	105.18	14.0%	29,239	7.31	391,479	97.87	.....*
Beauport	45,500	311,300	356,800	118.30	15.8%	.....	.....	356,800	118.30	29,557
Berthier	8,000	204,700	212,700	87.21	11.6%	.....	.....	212,700	87.21	7,705
Black Lake	92,341	215,000*	307,341*	122.94	16.4%	12,800*	5.12	294,541*	117.82	.....
Buckingham	20,000	377,500	397,500	93.09	11.6%	75,015	17.57	322,485	75.52	14,046
Cap de la Madeleine	359,100	939,900*	1,299,000	129.90	17.3%	20,695*	2.07	1,278,305	127.83	69,296[1]
Charny	29,300	.....*	29,300	10.46	1.4%	.....*	.....	29,300	10.46	.....*
Coaticook	55,700	519,447*	575,147	136.29	18.2%	135,914*	32.21	439,233	104.08	.....*
Donnacona	133,300	21,700	155,000	59.62	7.9%	.....	.....	155,000	59.62	.....
Dorval	116,900	590,910	707,810	321.73	42.9%	110,561	50.25	597,249	271.48	23,902
Drummondville	219,197	1,320,953	1,540,150	183.24	24.4%	?	?	?	.....	.....
East Angus	65,400	490,000*	555,400*	163.35	21.8%	88,000*	25.88	467,400*	137.47	15,000
Farnham	92,675	442,900*	535,575	133.86	17.8%	.....*	.....	535,575	133.86	.....*
Giffard	39,500	218,465	257,965	82.95	11.1%	49,500	15.92	208,465	67.03	4,000
Grand Mere (Jan. 31st, 1936)	653,200	1,808,700	2,461,900	307.74	41.0%	205,833	25.73	2,256,067	282.01	30,000
Iberville	44,000	202,800	246,800	85.70	11.4%	29,000	10.08	217,800	75.62	.....
Jonquiere	413,690	1,638,476	2,052,166	186.56	24.9%	122,889	11.17	1,929,277	175.39	27,960
Kenogami	260,300	506,400	766,700	153.34	20.4%	13,799	2.76	752,901	150.58	70,123
Lachute	57,984	185,326	243,310	61.09	8.1%	3,744	.94	239,566	60.15	3,900
La Malbaie	45,100	52,650	97,750	42.32	5.6%	.....	.....	97,750	42.32	.....
Laprairie	34,500	125,500	160,000	56.14	7.5%	.....	.....	160,000	56.14	23,900
La Salle	149,600	1,109,510*	1,259,110	369.78	49.3%	249,309*	73.22	1,009,801	296.56	65,000*
La Tuque	165,100	747,350	912,450	124.15	16.6%	101,453	13.81	810,997	110.34	23,988
Lauzon	14,700	369,857	384,557	55.63	7.4%	.....	.....	384,557	55.63	2,000
Laval-des-Rapides	36,800	402,500	439,300	154.14	20.6%	73,472	25.78	365,828	128.36	25,610
Longueuil	144,840	1,621,300	2,766,140	460.40	61.4%	50,661	8.43	2,715,479	451.97	8,000
Loretteville	37,300	313,700	351,000	148.98	19.9%	.....	.....	351,000	148.98	3,000
Louiseville	.....	231,600*	231,600	70.18	9.4%	.....*	.....	231,600	70.18	6,828*
Magog	149,150	300,745*	449,895	63.61	8.5%	15,300*	2.16	434,595	61.44	.....*
Megantic	23,600	355,684	379,284	102.51	13.7%	.....	.....	379,284	102.51	.....
Montmagny	59,200	530,943	590,143	140.51	18.7%	26,685	6.35	563,458	134.16	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.
x Approximate.

¶ See Note, page 25.
[1] For purpose of direct relief, similar offsetting amount due from the Province.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶				
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans
QUEBEC										
Amos	$	$	$	$	$	$1,339,935	$13,399	$ 45,700	$ 5,981	$ .....
Arvida	288,000*	.....	.....	288,000*	134.83	?	?	?	?	?
Asbestos	28,000*x*	3,000*x*	.....	31,000*x*	6.89	1,881,585	24,276	47,900	.....	500
Aylmer	233,894*v*	.....	593,714*h*	827,608	227.93	1,790,058	21,445	77,450	10,348	5,255
Bagotville	173,129*vy*	310,946*v*	95,000*xh*	579,075	223.75	901,062	11,264	129,633	.....	13,916
Baie St. Paul	18,500*x*	.....	.....	18,500*x*	5.73	305,400	9,162	55,200	.....	5,800
Beauharnois	235,183**v*	.....	.....	235,183*	58.80	2,194,188	16,922	152,818	6,351	.....
Beauport	336,112*vy*	.....	.....	336,112	111.44	2,119,712	18,803	45,500	.....	.....
Berthier	117,573*v*	.....	.....	117,583	48.32	1,494,060	7,470	8,000	.....	.....
Black Lake	110,000	.....	.....	110,000	55.00	978,045	12,210	92,341	.....	.....
Buckingham	132,938	43,562	.....	176,500	41.33	1,792,275	36,692	20,000	.....	.....
Cap de la Madeleine	448,544*v*	.....	29,000**h*	477,544*	47.75	7,059,328	68,279	359,100	.....	.....
Charny	..... *	..... *	..... *	..... *	.....	568,775	9,955	29,300	.....	12,700
Coaticook	149,650*	233,000*	.....	382,650*	90.67	2,312,575	18,662	55,700	.....	59
Donnacona	.....	.....	.....	.....	.....	2,912,358	28,236	133,300	.....	1,405
Dorval	494,832*v*	.....	.....	494,832	224.92	1,404,523	22,183	116,900	9,842	.....
Drummondville	383,671*v*	.....	?	?	?	4,897,395	50,252	219,197	.....	1,600
East Angus	65,000*x*	.....	21,154*h*	86,154	25.34	2,430,405	24,648	65,400	.....	.....
Farnham	120,100*	.....	.....	120,100*	30.02	3,575,155	28,677	92,675[1]	.....	.....
Giffard	86,000*x*	.....	.....	86,000*x*	27.65	1,411,125	10,809	39,500	.....	1,900
Grand Mere*	184,518	75,462	73,100*h*	333,080	41.63	15,650,097	117,375	653,200	59,083	7,750
Iberville	?	.....	.....	?	?	1,457,595	12,923	44,000	.....	6,052
Jonquiere	263,889*v*	466,506*v*	.....	730,395	66.40	4,644,271	60,362	413,690	18,818	4,761
Kenogami	269,870*vy*	.....	.....	269,870	53.97	7,897,972	65,423	260,300	.....	22,000
Lachute	83,339*v*	.....	.....	83,339	20.92	3,503,480	33,294	57,984	.....	877
La Malbaie	39,000*x*	.....	.....	39,000*x*	16.88	1,824,900	20,898	45,100	.....	598
Laprairie	40,000*x*	.....	? *h*	?	?	1,117,824	11,169	34,500	.....	2,665
La Salle	200,000*v*	.....	.....	200,000	58.74	11,253,498	42,601	149,600	37,289	.....
La Tuque	164,387*v*	.....	.....	164,387	22.37	7,058,196	57,542	165,100	.....	5,942
Lauzon	349,090*y*	.....	.....	349,090	50.50	2,515,005	16,189	14,700	.....	.....
Laval-des-Rapides	152,418*v*	.....	.....	152,418	53.22	1,424,606	12,995	36,800	.....	5,800
Longueuil	230,683*v*	.....	.....	230,683	38.40	6,470,994	43,538	144,840	.....	7,000
Loretteville	?	.....	.....	?	.....	1,930,125	13,392	37,300	.....	13,575
Louiseville	192,215**v*	.....	.....	192,215*	58.25	1,249,114	4,884	.....	.....	4,650
Magog	18,720*	94,750*	.....	113,470*	16.04	4,146,350	24,942*	149,150	.....	.....
Megantic	24,613	271,000	.....	295,613	79.90	1,217,200	15,825	23,600	.....	.....
Montmagny	.....	.....	.....	.....	.....	1,840,143	17,481	59,200	.....	33,227

* Information as at Dec. 31st, 1936.
v At asset value. Debt not reported.
x Approximate.
y Including sewers.
[1] Includes $89,675 capital debt.
h Housing.

¶ As at June 30th, 1935. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are usually administered by separate boards. For school tax arrears see page 23.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED				ACCUMULATED TAX ARREARS		
	Dominion Census		Municipality's Report			School District	Municipal only	Combined Total ¶		Municipal only	School only (2)	Combined
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Amount	Per Capita	Amount	Amount	Per Capita
QUEBEC												
Montreal East [1]	1,776	2,242	2,500	$13,346,565	$5,339	$41,635	$270,000*x*	$311,635	$124.65	$54,890	$13,203	$27.24
Montreal North [1]	1,360	4,519	5,100	2,567,100	503	¶	74,420	.....		106,244	¶	20.83
Montreal West [1]	1,882	3,190	3,300*	7,374,343*	2,235	88,000	145,000*	233,000	70.61	90,536*	?	27.43
Montmorency	3,600	4,575	4,860	1,065,589	219	19,709	12,335	32,044	6.59	14,779	4,738	4.02
Mount Royal [1]	160	2,174	3,300	8,728,224	2,645	61,600	95,728	157,328	47.67	49,161 [4]	19,669	20.86
Mont Joli	2,799	3,143	3,075	767,125	249	14,912	11,937	26,839	8.73	11,276	38,910	12.65
Mont Laurier	2,211	2,394	2,367	653,873	276	10,723	8,239	18,962	8.01	5,531	8,333	5.85
Nicolet	2,342	2,868	3,080	674,795	219	10,125	14,733	24,858	8.07	20,460	5,039	8.28
Noranda (May 31st, 1936)	.....	2,246	4,500	2,187,846	486	47,220	55,132	102,352	22.74	15,397	5,640	4.67
Pointe à Gatineau	1,919	2,282	2,022	543,135	268	9,931	11,552	21,483	10.62	15,179	17,682	16.25
Pointe aux Trembles [1]	1,764	2,970	4,300	2,621,998	610	50,923	64,157	115,080	26.76	94,897	31,030	29.28
Pointe Claire	2,617	4,872	3,800	5,111,288	1,345	52,572	128,485	181,057	47.65	58,538	26,100 [3]	22.27
Port Alfred	1,213	2,342	2,650	6,663,265	2,514	43,468	33,082	76,550	28.89	4,367	11,851	6.12
Priceville (Dec. 31st, 1934)	.....	2,310	2,268	355,993	157	?	4,723	?	?	175	?	?
Richmond (Sept. 30th, 1936)	2,450	2,596	3,000	1,674,817	558	13,362	25,512	38,875	12.96	9,223	12,288	7.17
Rimouski	3,612	5,589	5,850	4,277,435	731	15,987	54,802	70,789	12.10	47,336	14,296	10.54
Riviere du Loup	7,703	8,499	8,343	3,698,455	443	47,032	91,010	138,042	16.55	105,792	38,814	17.33
Roberval	2,068	2,770	2,400*	1,497,479*	624	11,574	22,000*	33,574	13.99	17,562*	8,980	11.06
Rouyn	.....	3,225	4,691	2,277,100	485	24,773	58,806	83,579	17.82	52,939	32,494	18.21
Saindon	1,793	2,355	2,600	419,240	161	9,315	6,009	15,324	5.89	4,500	8,938	5.17
Ste. Agathe des Monts	2,812	2,949	3,000	1,770,865	590	19,976	39,131	59,107	19.70	22,140	5,399	9.18
Ste. Anne de Bellevue	2,212	2,417	2,677*	2,354,589*	880	16,812	20,959*	37,767	14.11	8,172*	13,973	8.27
St. Joseph d'Alma	850	3,970	5,010	1,242,593	248	?	15,017	.....	3.58	31,138	?	?
St. Jerome (Terrebonne Co.)	5,491	8,967	10,013*	4,731,115*	472	41,533	87,890*	129,423	12.92	73,229*	43,208	11.63
St. Jerome de Matane	3,050	4,757	5,008*	1,808,358*	358	10,637	35,253*	45,890	9.16	26,731*	16,607	8.65
St. Joseph de Grantham	.....	2,812	4,500	681,325	151	11,008	7,716	17,724	3.94	2,586	10,847	2.98
St. Lambert	3,890	6,075	6,400*	8,358,000*	1,306	95,273	214,307*	309,580	48.37	124,524*	156,206	43.86
St. Laurent [1]	3,232	5,348	4,900	4,298,140	877	49,405	130,000	179,405	36.61	142,485	33,507	35.92
St. Pierre [1]	3,535	4,185	4,042*	5,022,701*	1,243	37,124	119,227*	156,351	38.68	41,535*	32,372	18.28
Ste. Therese	3,043	3,292	3,300*	1,691,000*	512	23,435	22,058*	45,493	13.79	8,771*	14,473	7.04
Terrebonne	2,056	1,955	1,938	1,314,390	678	5,621	19,013	24,634	12.71	12,845	2,798	8.07
Victoriaville (July 31st, 1936)	3,759	6,213	8,095	2,720,958	336	26,195	50,225	76,420	9.44	54,549	6,778	7.58
Waterloo	2,063	2,193	2,537	1,567,755	618	14,195	22,188	36,383	14.34	17,955	11,925	11.78
Windsor	2,330	2,720	2,823	1,944,335	689	18,265	24,262	42,527	15.07	11,956	10,399	7.92

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

* As at Dec. 31st, 1936.
[1] Under Montreal Metropolitan Commission.
¶ See Note, page 28.
x Approximate.
[4] After $102,723 arrears of taxes written off.
[3] Includes combined Pointe Claire and Beaconsfield Protestant School Districts.
(2) Includes fees unpaid. Date also differs from Municipal, being usually June 30, 1935.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		TEMPORARY LOANS AND OVERDRAFTS (Municipal Only)
	School Districts ¶	Municipal	TOTAL (b) (School Districts and Municipal)							
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount
QUEBEC										
Montreal East [1]	$212,000	$3,419,440	$3,631,440	$1,452.57	193.6%	$494,067	$197.63	$3,137,373	$1,254.94	$?
Montreal North [1]	¶	2,335,571 [3]	2,335,571	457.95	61.0%	256,891	50.37	2,078,680	407.58	?
Montreal West [1]	643,885	1,205,000*	1,848,885	560.27	74.7%	469,782*	142.36	1,379,103	417.91	15,000*
Montmorency	113,700	42,806	156,506	32.20	4.3%	.....	.....	156,506	32.20	6,500
Mount Royal [1]	115,100 [6]	2,284,194	2,399,294	727.06	158.2%	660,743	200.22	1,738,551	526.84	.....
Mont Joli	33,093	451,691	484,784	157.65	21.0%	.....	.....	484,784	157.65	.....
Mont Laurier	40,000	116,669	156,669	66.19	8.8%	.....	.....	155,669	66.19	.....
Nicolet	52,700	153,949	206,649	67.09	8.9%	.....	.....	206,649	67.09	4,000
Noranda (May 31st, 1936)	153,900	357,800	511,700	113.71	15.2%	.....	.....	511,700	113.71	.....
Pointe à Gatineau	20,206	47,500	67,706	33.48	4.5%	.....	.....	67,700	33.48	.....
Pointe aux Trembles [1]	434,555	3,342,888 [4]	3,777,443	878.47	117.1%	495,100	115.14	3,282,343	763.33	?
Pointe Claire	190,400	1,443,368	1,633,768	429.93	57.3%	319,698	84.13	1,314,070	345.80	78,262
Port Alfred	196,380	249,900	446,280	168.41	22.6%	98,619	37.21	347,661	131.20	.....
Priceville (Dec. 31st, 1934)	?	17,100	17,100	7.54	1.0%	.....	.....	17,100	7.54	3,200
Richmond (Sept. 30th, 1936)	36,200	135,012	171,212	57.06	7.6%	10,889	3.62	160,323	53.44	7,000
Rimouski	51,000	530,700	581,700	99.44	13.3%	94,166	16.10	487,534	83.34	19,000
Riviere du Loup	260,000	1,504,800	1,764,800	211.53	28.2%	44,300	5.31	1,720,500	206.22	43,088
Roberval	35,536	140,983*	176,519	73.55	9.8%	49,700*	20.70	126,819	52.85	45,000*
Rouyn	83,345	691,795	775,140	165.24	22.0%	.....	.....	775,140	165.24	.....
Saindon	?	56,801	56,801	21.84	2.9%	17,683	6.80	39,118	15.04	.....
Ste. Agathe des Monts	49,800	645,999	695,799	231.93	30.9%	.....	.....	695,799	231.93	3,000
Ste. Anne de Bellevue	23,600	420,700*	444,300	165.96	22.1%	104,361*	38.98	339,939	126.98	.....*
St. Joseph d'Alma	?	398,025	?	?	11.2%	.....	.....	?	?	76,050
St. Jerome (Terrebonne Co.)	178,881	736,218*	915,099	91.39	12.2%	272,379*	27.20	642,720	64.19	.....*
St. Jerome de Matane	31,900	212,400*	244,300	48.78	6.5%	.....*	.....	244,300	48.78	14,417*
St. Joseph de Grantham	41,700	25,700	67,400	14.98	2.0%	.....	.....	67,400	14.98	3,400
St. Lambert	453,103	4,075,031 [2]	4,528,134	707.52	94.3%	457,000*	71.41	4,071,134	636.11	156,484*
St. Laurent [1]	283,072 [6]	1,875,133	2,158,205	440.45	58.7%	207,363	42.32	1,950,842	398.13	.....
St. Pierre [1]	177,818	769,350*	947,168	234.33	31.2%	168,190*	41.61	778,978	192.72	17,000*
Ste. Therese	117,200	180,900*	298,100	90.33	12.0%	.....	.....	298,100	90.33	8,214*
Terrebonne	?	444,563	444,563	229.39	30.6%	.....	.....	444,563	229.39	16,502
Victoriaville (July 31st, 1936)	82,242	539,295	621,537	76.78	10.2%	.....	.....	621,537	76.78	28,300
Waterloo	30,900	131,300	162,200	63.94	8.5%	25,575	10.09	136,625	53.85	.....
Windsor	52,300	89,800	142,100	50.33	6.7%	.....	.....	142,100	50.23	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.

¶ See Note, page 28.

[1] Under Montreal Metropolitan Commission.

[2] Consolidated debt plus housing debt.

[3] Not including about $1,300,000 advanced by Montreal Metropolitan Commission to meet cost deficits.

[4] Not including about $2,700,000 advanced by Montreal Metropolitan Commission to meet cost deficits.

[6] Not including share of debenture debt issued by The Montreal Protestant Central School Board.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	PUBLIC UTILITIES GROSS DEBENTURE DEBT					SCHOOL DISTRICTS ¶				
	Waterworks	Electric Light and Power	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	Assessed Value for Taxation	Tax Levy	Debenture Debt	Sinking Funds	Temporary Loans
QUEBEC										
Montreal East [1]	$	$	$ 56,913*h*	$ 56,913	$ 22.76	$15,435,255	$41,635	$212,000	$10,767	$ 3,025
Montreal North [1]	473,401*v*	.....	.....	473,401	92.82	— — — Annexed to Montreal for School Purposes — — —				
Montreal West [1]	81,888*v*	.....	.....	81,888	24.81	10,418,123	88,000	643,885	37,192	.....
Montmorency	.....	.....	.....	.....	.....	1,970,906	19,709	113,700	.....	.....
Mount Royal [1]	379,857*v*	.....	154,010	533,867	161.78	10,786,201	61,600	115,000 [4]	11,463	260,171
Mont Joli	415,400*v*	.....	.....	415,400	135.09	952,170	14,912	33,093	.....	2,882
Mont Laurier	78,194*v*	.....	.....	78,194	33.03	712,671	10,723	40,000	.....	500
Nicolet	98,255*v*	.....	.....	98,255	31.90	632,070	10,125	52,700	.....	3,000
Noranda (May 31st, 1936)	335,800	.....	.....	335,800	74.62	5,847,753	47,220	153,900	.....	1,500
Pointe à Gatineau	.....	.....	.....	41,000	20.28	565,685	9,931	20,206	.....	500
Pointe aux Trembles [1]	.....	.....	74,000*h*	74,000	17.21	2,885,916	50,923	434,555	57,100	.....
Pointe Claire	382,888*v*	.....	.....	382,888	100.76	5,617,665††	52,572	190,400	33,006	20,200
Port Alfred	184,224*v*	.....	.....	184,224	69.52	6,691,619	43,468	196,380	98,619 [5]	6,800
Priceville	.....	.....	.....	.....	.....	?	?	?	?	?
Richmond	82,109	.....	.....	82,109	27.37	1,830,710	13,362	36,200	.....	981
Rimouski	256,379	.....	84,400*h*	340,780	58.25	2,596,967	15,987	51,000	4,517	6,700
Riviere du Loup	?	?	?	?	?	3,790,600	47,032	260,000	.....	12,000
Roberval	55,735*	.....	.....	55,731*	23.22	1,444,800	11,574	35,536	.....	2,000
Rouyn	339,779*vy*	.....	.....	339,779	72.43	1,987,628	24,773	83,345	.....	.....
Saindon	36,000	.....	.....	36,000	13.85	630,795	9,315	?	.....	4,820
Ste. Agathe des Monts	141,846*v*	206,650*v*	.....	348,496	116.17	1,556,625	19,976	49,800	.....	28,050
Ste. Anne de Bellevue	285,000* [3]	[3]	33,000*x*	318,000*	118.79	2,352,808	16,812	23,600	.....	7,600
St. Joseph d'Alma	123,000*x*	49,000*x*	.....	172,000*x*	34.33	?	?	?	?	?
St. Jerome (Terrebonne Co.)	360,935*v*	.....	.....	360,935	36.04	7,105,740	41,533	178,881	25,445	.....
St. Jerome de Matane	161,400*	.....	.....	161,400*	32.23	3,127,661	10,637	31,900	.....	.....
St. Joseph de Grantham	.....	.....	.....	.....	.....	614,550	11,008	41,700	.....	12,200
St. Lambert	[2]	.....	657,216*h*	657,216*	102.69	9,831,103	95,273	453,103	.....	51,489
St. Laurent [1]	218,907*v*	.....	79,403*h*	298,310	60.88	6,444,694	49,405	283,072 [6]	.....	.....
St. Pierre [1]	.....	.....	.....	.....	.....	4,290,580	37,124	177,818	.....	13,322
Ste. Therese	?	.....	.....	.....	.....	2,060,788	23,435	117,200	.....	7,000
Terrebonne	45,000*x*	22,000*x*	160,000*x*	227,000*x*	117.13	1,538,045 [7]	5,621 [7]	5,803 [7]	.....	8,910 [7]
Victoriaville	348,815*vy*	.....	.....	348,815	43.09	2,619,552	26,195	82,242	.....	10,800
Waterloo	70,000*x*	.....	.....	70,000*x*	27.60	1,664,250	14,195	30,900	.....	6,000
Windsor	?	.....	.....	?	.....	1,826,560	18,265	52,300	.....	.....

* Information as at Dec. 31st, 1936.
v At asset value. Debt not reported.
[1] Under Montreal Metropolitan Commission.
[2] Debt consolidated.
[4] Not including about $250,000, being share of debt issued by Montreal Protestant Central School Board.
[5] In 1934 sinking funds should have been $85,887.
[6] Not including share of debt issued by Montreal Protestant Central School Board.
h Housing.
y Including sewers.
x Approximate.
[3] Including electric light.
[7] Catholic School Commission only.
¶ As at June 30th, 1935. School taxes, debt and sinking funds are included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases the boundaries of school and municipal districts, do not coincide. They are also usually administered by separate boards. For tax arrears of schools, see page 26.
†† Includes combined Pointe Claire and Beaconsfield Protestant school districts.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			Net General Debenture Debt (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1935		1935 TAX LEVY UNPAID as at Dec. 31, 1935	ACCUMULATED TAX ARREARS (Including 1935 Taxes Unpaid) After deducting reserve, if any	
	Dominion Census		Town's Report									
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita
NEW BRUNSWICK												
Bathurst (Feb. 29th, 1936)	3,327	3,300	3,500	$341,373	$ 97.53	$3,236,070	$925	$105,329	$30.09	$18,659	$40,488[12]	$11.57
Campbellton	5,570	6,505	7,200	451,454	62.70	4,918,547	683	154,851	21.51	58,904	109,070[3]	15.15
Chatham	4,506	4,017	4,017	‡	.....	1,264,270	314	77,000*x*	19.00	?	?	.....
Dalhousie	1,958	3,974	4,000	‡	.....	1,900,000	475	68,385[13]	17.10	16,703[14]	22,972[14]	5.74
Edmundston	4,035	6,430	6,500	‡	.....	2,695,100[9]	415	157,145[10]	24.18	38,047[11]	82,885[11]	12.75
Fredericton	8,114	8,830	8,820	525,637	59.60	9,637,076	1,093	271,000	30.73	76,565	112,088[2]	12.71
Newcastle	3,507	3,383	3,380	85,636	25.33	1,875,875	555	74,978	22.18	28,398	75,451[7]	22.32
Sackville (Sept. 30th, 1935)	2,113	2,234	2,234	33,530	15.01	1,401,300	627	69,935	31.30	20,518	42,673[4]	19.10
Sussex (Oct. 31st, 1935)	2,198	2,252	2,300	102,456	44.55	1,228,100	534	51,823	22.53	5,556[8]	8,730[8]	3.80
St. Stephen	3,452	3,437	3,500	?	.....	2,254,700	643	98,000*x*	28.00	?	?	.....
Woodstock	3,380	3,259	3,300	57,120	17.30	2,558,000	775	79,632	24.13	23,412	35,054	10.62
NOVA SCOTIA												
Amherst	9,998	7,450	7,500	399,260	53.23	3,775,252	503	181,754	24.23	45,410	86,625	11.55
Bridgewater	3,147	3,262	3,262	230,577	70.68	1,600,315	490	60,262	18.47	9,927	12,224	3.75
Dartmouth	7,899	9,100	9,100	591,425	64.99	4,897,150	538	178,335	19.60	59,845	85,717[1]	9.42
Dominion	2,390	2,846	2,800	‡	.....	388,300	139	23,298	8.32	?	32,832	11.73
Inverness	2,963	2,900	2,900	38,968	13.43	413,152	142	33,009	11.38	13,356	48,705	16.79
Kentville	2,717	3,033	3,300	209,405	63.45	1,307,250	396	63,781	19.33	?	29,186	8.84
Liverpool	2,294	2,669	3,000	76,510	25.51	1,277,500	426	49,099	16.37	3,392	11,752	3.92
Lunenburg	2,792	2,727	2,700	133,673	49.51	1,479,317	548	71,510	26.49	12,306	15,689[6]	5.81
New Glasgow	8,974	8,858	9,000	446,449	49.61	5,563,525	618	190,981	21.22	72,840	128,763	14.31
New Waterford	5,615	7,745	7,800	384,166	49.25	1,632,730	209	114,108	14.63	22,697	52,548	6.74
North Sydney	6,585	6,139	6,200	?	.....	2,300,130	371	115,000	18.55	?	96,718	15.60
Parrsboro	2,748	2,455	1,949	24,361	12.50	445,380	229	22,569	11.58	8,542	16,119	8.27
Pictou	2,988	3,152	3,152	138,621	43.97	1,465,355	465	51,208	16.25	9,099	15,495	4.92
Springhill	4,958	6,355	6,355	266,912	42.00	1,021,325	161	84,523	13.30	29,538	49,634	7.81
Stellarton	5,312	5,002	5,300	130,112	24.55	2,298,000	434	84,026	15.85	50,951	100,000	18.87
Sydney Mines	8,327	7,769	7,800	‡	.....	2,069,274	265	93,150	11.94	?	252,839	32.42
Trenton	2,844	2,613	2,600	110,992	42.69	1,283,355	494	56,452	21.71	?	35,951	13.82
Truro	7,562	7,901	8,500	‡	.....	4,647,820	547	166,287	19.56	23,084	38,130[5]	4.49
Westville	4,550	3,946	4,000	‡	.....	1,363,600	341	59,284	14.82	28,770	80,000	20.00
Windsor	3,591	3,032	3,000	61,565	20.52	1,598,100	533	71,914	23.97	?	43,777	14.66
Yarmouth	7,073	7,055	7,100	153,070	21.56	4,322,650	609	172,906	24.35	?	111,834	15.75
PRINCE EDWARD ISLAND												
Summerside	3,228	3,759	3,914	193,701	49.49	2,972,480	759	39,040	9.97	1,614	5,517	1.41

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA

x Approximate.
‡ Not segregated.
[1] After deducting reserve of $21,392.
[2] After deducting reserve of $62,345.
[3] After deducting reserve of $118,970.
[4] After deducting reserve of $12,138.
[5] Carried on balance sheet at $20,000.
[6] After deducting reserve of $7,186.
[7] After deducting reserve of $15,234.
[8] Not including school tax arrears. School year ends June 30th. Levy for schools of $27,266 included in levy above.
[9] Assessment for school purposes, $5,707,340.
[10] Includes school levy of $81,951. School year ends June 30th. On June 30th, 1935, school tax arrears were $34,656, of which $15,223 were current. Reserve against arrears was $16,692, leaving a net of $17,963.
[11] Not including schools. See note [10].
[12] Not inclusive of school tax arrears.
[13] In addition, receive grant of $25,000 from N.B.I.P. Co., Ltd.
[14] Not including school tax arrears. School levy of $21,885 included in total levy.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

GOVT PUBNS

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. For Public Utilities see following Page)				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT		LOCAL IMPROVEMENTS SINKING FUND
	SCHOOLS (High and Public)	Local Improvements (Owner's Share)	TOTAL GROSS (b) DEBENTURE DEBT							Amount borrowed in anticipation of debenture issues (c)	Other Bank Loans, Treasury Notes, Overdrafts	(Owner's Share Only)
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita			
NEW BRUNSWICK												
Bathurst (Feb. 29th, 1936)	$ 58,000	$	$730,090	$208.60	27.8%	$148,627	$42.47	$581,463	$166.13	$	$ 20,000	$ .....
Campbellton	155,000	.....	1,107,525	153.82	20.5%	378,845	52.62	728,680	101.20	.....	85,493	.....
Chatham	23,000	.....	501,500	124.84	16.6%	229,975	57.25	271,525	67.59	.....	?	.....
Dalhousie	85,000	.....	679,000	169.75	22.6%	41,851	10.46	637,149	159.29	.....	16,500	.....
Edmundston	233,000	.....	1,432,750 [5]	220.42	29.4%	122,965	18.92	1,309,785	201.50	.....	18,914	.....
Fredericton	231,000	.....	993,002	112.59	15.0%	214,408	24.31	778,594	88.28	.....	86,473	.....
Newcastle	125,000	.....	356,000 [4]	105.32	14.0%	243,364	72.00	112,636	33.32	.....	.....	.....
Sackville (Sept. 30th, 1935)	.....	.....	380,000	170.10	22.7%	128,244	57.41	251,756	112.69	.....	9,674	.....
Sussex	70,000	.....	222,000	96.52	12.9%	93,867	40.81	128,133	55.71	.....	.....	.....
St. Stephen	22,000	.....	536,700	153.34	20.4%	278,156	79.47	258,544	73.87	.....	?	.....
Woodstock	12,000	.....	209,000 [3]	63.33	8.4%	10,880	3.30	198,120	60.03	.....	18,182	.....
NOVA SCOTIA												
Amherst	155,500	.....	1,041,700	138.89	18.5%	587,711	78.36	453,989	60.53	.....	10,882	.....
Bridgewater	87,300	.....	610,100	187.03	24.9%	192,625	59.05	417,475	127.98	.....	6,453	.....
Dartmouth	318,500	.....	1,467,659	161.28	21.5%	368,262	40.47	1,099,397	120.81	5,781	90,731	.....
Dominion	25,000	.....	157,500	56.25	7.5%	19,432	6.94	138,068	49.31	[6]	25,218 [6]	.....
Inverness	1,750	.....	77,500	26.72	3.6%	19,783	6.82	57,717	19.90	.....	6,350	.....
Kentville	127,500	.....	436,950	132.41	17.7%	98,695	29.91	338,255	102.50	[6]	26,019 [6]	.....
Liverpool	11,900	.....	355,600	118.53	15.8%	72,556	24.18	283,044	94.35	1,232	.....	.....
Lunenburg	47,000	.....	273,500	101.30	13.5%	91,759	33.99	181,741	67.31	9,155	10,975	.....
New Glasgow	197,500	.....	1,062,150	118.02	15.7%	465,386	51.71	596,764	66.31	.....	7,020	.....
New Waterford	45,000	.....	431,639 [2]	55.34	7.4%	47,473	6.09	384,166	49.25	.....	44,438	.....
North Sydney	71,000	.....	614,000	99.03	13.2%	291,631	47.04	322,369	51.99	[6]	42,611 [6]	.....
Parrsboro	12,500	.....	115,600	59.31	7.9%	24,580	12.61	91,020	46.70	.....	11,788	.....
Pictou	93,500	.....	316,000	100.25	13.4%	62,021	19.68	253,979	80.57	733	2,424	.....
Springhill	68,100	.....	409,000	64.36	8.6%	51,512	8.11	357,488	56.25	13,539	24,483	.....
Stellarton	74,000	.....	346,500	65.38	8.7%	156,617	29.55	189,883	35.83	.....	12,189	.....
Sydney Mines	99,000	.....	301,900	38.71	5.2%	13,868	1.78	288,032	36.93	[6]	6,804 [6]	.....
Trenton	17,000	.....	344,300	132.42	17.7%	175,808	67.62	168,492	64.80	.....	.....	.....
Truro	155,600	.....	1,042,460	122.64	16.3%	522,138	61.43	520,322	61.21	.....	40,083 [1]	.....
Westville	60,000	.....	198,600	49.65	6.6%	20,009	5.00	178,591	44.65	.....	28,762	.....
Windsor	36,500	.....	300,300	100.10	13.3%	152,735	50.91	147,565	49.19	[6]	48,559 [6]	.....
Yarmouth	.....	.....	539,100	75.93	10.1%	52,417	7.38	486,683	68.55	.....	106,422 [6]	.....
PRINCE EDWARD ISLAND												
Summerside	48,500	.....	453,500	115.87	15.4%	179,500	45.86	274,000	70.01	.....	.....	.....

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%

(c) AND NOT INCLUDED IN TOTAL GROSS DEBENTURE DEBT

[1] Includes $9,957 overdraft on school account.
[2] Includes $18,140 from Provincial Government *re* relief, debentures of $20,000 having been deposited. Does not include $23,000 General Hospital bonds guaranteed.
[3] In addition, guaranteed bonds of $30,000 for Agricultural Society.
[4] In addition, $15,000 bonds guaranteed.
[5] In addition, $33,000 guaranteed.
[6] Gross floating Debt.

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(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	GROSS DEBENTURE DEBT Public Utilities: Water Works	Electric Light and Power	Housing x	Others	GROSS TOTAL: Amount	GROSS TOTAL: Per Capita	SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. Sinking Funds): Amount	Per Capita	RESULTS FOR THE YEAR ¶ (After deduction of operation, depreciation, debt retirement and interest charges): Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst (Feb. 29, 1936)	$242,000y	$	$ 75,090	$	$317,090	$90.60	$ 77,000x	$240,090	$68.60	$ 2,653S[1]	$	$ .....
Campbellton	210,000	80,000	103,525	.....	393,525	54.66	116,279	277,226	38.50	637D	20,791S	.....
Chatham	173,500y	51,000	.....	25,000f	249,500	62.11	‡	.....	.....	?	?	?
Dalhousie	216,000	70,000	.....	.....	286,000	71.50	‡	‡	.....	4,933S[1]	2,452S	.....
Edmundston	337,000	480,000	70,250	.....	887,250	136.50	‡	‡	.....	6,873D	13,513S	.....
Fredericton	237,000	.....	72,002	.....	309,002	35.03	56,045	252,957	28.68	12,189S[1]	.....	.....
Newcastle	156,000z	z	.....	.....	156,000	46.15	129,000	27,000	7.99	4,026D	?	.....
Sackville (Sept. 30th, 1935)	255,000y	.....	19,000	.....	274,000	122.65	55,774	218,226	97.68	4,287D	.....	.....
Sussex	52,000	45,000	.....	.....	97,000	42.17	71,323	25,677	11.16	593S	1,355S	.....
St. Stephen	282,000	....	20,000x	.....	302,000	86.29	?	.....	.....	?	.....	.....
Woodstock	122,000	.....	19,000x	....	141,000	42.73	.....	141,000	42.73	?	.....	.....
NOVA SCOTIA												
Amherst	307,000	.....	.....	.....	307,000	40.93	252,271	54,729	7.30	394D	.....	.....
Bridgewater	130,000	141,000	.....	.....	271,000	83.08	84,102	186,898	57.30	1,289S	16,817S	.....
Dartmouth	376,200y	3,500	113,659	188,000f	681,359	74.87	173,387	507,972	55.82	1,107S	?	24,000Sf
Dominion	27,000y	.....	.....	.....	27,000	9.64	‡	.....	.....	242S[1]	.....	.....
Inverness	28,500	.....	.....	.....	28,500	9.83	9,751	18,749	6.47	686D	.....	.....
Kentville	102,100	33,750	60,000x	.....	195,850	59.35	67,000x	128,850	39.05	10,664S[1]	?	.....
Liverpool	187,600y	67,900	.....	.....	255,500	85.17	48,976	206,534	68.84	5,759D	7,857S	.....
Lunenburg	54,000	.....	.....	.....	54,000	20.00	5,932	48,068	17.80	2,597S	.....	.....
New Glasgow	421,600	.....	.....	.....	421,600	46.84	271,285	150,315	16.70	3,261S	.....	.....
New Waterford	.....	....	.. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	135,000x	.....	.....	.....	135,000	21.80	?	.....	.....	?	.....	.....
Parrsboro	53,500	34,000	.....	.....	87,500	44.89	20,481	66,659	34.20	214D	2,377S	.....
Pictou	120,900	11,000	.....	.....	131,900	41.85	16,542	115,358	36.60	5,733S	833D	.....
Springhill	104,500	.....	.....	.....	104,500	16.44	13,924	90,576	14.25	3,120S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	18.68	39,229	59,771	11.28	? D	.....	.....
Sydney Mines	67,000	.....	.....	.....	67,000	8.59	‡	.....	.....	2,100D[1]	.....	.....
Trenton	112,500	.....	.....	.....	112,500	43.27	55,000x	57,500	22.11	1,700S[1]	... .	.....
Truro	169,830[3]	168,725	.....	.....	338,555	39.83	‡ [4]	.....	.....	10,712S	27,254S	.....
Westville	80,000	.....	.....	.....	80,000	20.00	‡	.....	.....	2,086S	.....	.....
Windsor	125,000x	.....	.....	.....	125,000	41.67	39,000x	86,000	28.67	?	.....	.....
Yarmouth	370,000y	.....	.....	.....	370,000	52.11	36,387	333,613	46.99	5,372D	.....	.....
PRINCE EDWARD ISLAND												
Summerside	110,000y	115,000	.....	.....	225,000	57.49	144,701	80,299	20.52	3,458S[1]	3,094S[2]	.....

(x) USUALLY IN THE NATURE OF A CONTINGENT LIABILITY SECURED BY MORTGAGES

(¶) AS REPORTED BY THE MUNICIPALITY.

f Ferries.
y Waterworks and sewers combined.
S Surplus.
[1] Before debt charges.
x Approximate.
z Waterworks and electric light combined.
D Deficit.
‡ Not segregated.
[2] After sundry items written off, $5,150.
[3] Waterworks only. Waterworks and sewers, $215,730, comparable with figure of $225,630 shown in previous year.
[4] Sinking fund against electric light plant of $73,127.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY (1)	POPULATION 1935	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (2)	TAXES LEVIED	TOTAL TAXES COLLECTED DURING THE YEAR	TAX ARREARS (Not Including Tax Sale Lands or Certificates)	GROSS DEBENTURE DEBT		SINKING FUNDS ON HAND	FLOATING DEBT
							Public Utilities (4)	Total (Including Public Utilities)		
BRITISH COLUMBIA (Districts)										
Chilliwack*	6,200	104.84	$3,789,964	$ 83,308	$ 85,673	$ 22,708	$	$ 50,700	$ 36,671	$ .....
Coldstream*	750	26.56	669,852	24,702	24,820	8,140	115,100	117,100	90,213	.....
Coquitlam	4,871	58.00	1,011,016	40,404	37,084	16,991	47,208	139,170	64,247	31,182
Delta*	3,709	65.62	4,451,762	91,591	96,181	21,202	550,000	650,908	233,292	4,370
Esquimalt* (s)	3,274	2.34	1,981,239	87,824	81,578	27,229	10,000*x*	314,600	136,725	.....
North Vancouver* (s)	4,788	75.00	3,430,203	210,916 [9]	141,624	106,434 [7]	464,200	2,185,532 [8]	987,222 [10]	36,200
Oak Bay	5,892	4.00	6,474,112	196,727	194,512	46,283	191,500	801,011	370,761	.....
Penticton*	5,300	11.01	2,448,873	121,641	124,970	24,231	785,300	1,104,500	578,846	.....
Richmond*	8,182	46.87	6,138,951	145,478	140,068	44,270	840,900	1,189,900	282,414	.....
Saanich* (s)	14,000	70.31	5,423,445	246,758	252,405	71,272	712,000	805,000	339,865	16,013
Summerland*	1,791	20.31	1,008,903	37,959	39,176	8,428	432,400	473,400	320,414	.....
West Vancouver* (s)	7,000	38.00	2,818,600	183,351	191,547	103,787	361,000	1,508,400	564,494	7,000
MANITOBA (All Rural)										
Albert*	1,213	288.00	2,426,080	38,505	16,197	94,977	.....	114,549*v*	.....	14,000
Assiniboia	2,032	33.82	864,780	37,514	35,413	62,642	73,425	197,932*v*	.....	11,995
Birtle	2,031	324.00	2,200,480	53,889	45,755	76,006	.....	117,832*v*	.....	.....
Cameron*	1,459	287.00	2,222,004	38,135	29,218	82,128	.....	92,138*v* [5]	.....	.....
Dauphin*	5,372	568.63	2,261,486	97,253	91,718	111,835	.....	179,391*v*	.....	23,403
Dufferin*	2,535	357.66	3,869,720	78,410	101,958	45,546	.....	190,974*v*	16,910	.....
Fort Garry (s)	4,000	26.87	1,889,810	135,969	108,355	80,112	268,329	1,048,857*w*	62,988	6,437
Kildonan East (s)	9,047	3.23	3,193,270	244,753	235,724	162,897	162,737*h*	1,262,973*w*	53,355	1,000
Kildonan West (s)	6,132	2.96	2,396,595	181,287	155,147	137,005	[6]	1,233,375*w v*	20,378	20,000
Kildonan North (s)	1,347	9.26	771,620	41,495	31,262	70,829	6,375	80,889*v*	.....	7,034
Macdonald	3,354	429.21	4,305,539	97,743	113,323	70,976	35,000	108,532*v*	14,488	.....
Miniota*	2,245	324.00	2,700,640	64,608	69,725	93,233	9,000	118,579	.....	.....
Minitonas*	3,295	456.44	1,500,560	64,615	80,928	77,974	.....	130,925*v*	.....	.....
Pipestone	2,600	432.00	3,822,815	70,247	51,835	119,416	31,000	168,668*v*	19,897	25,000
Portage la Prairie*	5,000	740.64	7,833,380	153,859	226,019	126,887	.....	68,224*v*	.....	.....
Rockwood*	4,062	447.24	1,933,178	92,267	106,424	101,275	.....	153,154*v*	.....	.....
Springfield	6,486	624.78	3,829,980	95,938	86,618	95,657	.....	141,067*v*	.....	.....
Swan River*	5,717	635.09	3,687,395	103,990	122,261	102,516	.....	72,940*v*	.....	.....
St. Andrews*	5,036	283.35	2,843,000	96,146	107,998	73,376	.....	138,410*v*	.....	.....
St. James* (s)	13,542	7.98	4,095,285	366,969	336,057	231,552	[6]	4,935,302*w*	132,706	.....
St. Vital (s)	11,154	22.57	3,963,355	271,023	245,657	195,330	[6]	1,607,655*w*	42,656	2,374
Wallace*	2,345	429.50	3,224,620	62,373	59,812	87,000*x*	.....	152,748*v*	.....	.....
Westbourne	2,708	486.00	1,729,015	52,836	46,973	59,151	.....	134,544*v*	.....	.....
Woodworth	2,280	309.88	2,953,500	65,184	45,640	106,077	20,000	187,177*v*	7,991	.....

[1] These figures have not been put on a per capita basis, as present standards cannot be fairly applied to rural municipalities. They might apply more nearly to suburban municipalities.
[2] Improvements as a rule are not fully taxed in Western municipalities. The figures below are the amounts taxed.
[4] Includes housing debts.
[5] Prov. has paid $32,838 debentures under guarantee.
[6] Debt consolidated.
[7] After deducting reserve of $195,211. In addition, tax sale lands and certificates amount to $1,183,757.
[8] In addition, has guaranteed $407,500 Burrard Inlet Tunnel & Bridge Co. bonds.
[9] Not including local improvement tax.
[10] Includes $867,286 District of North Vancouver bonds at par.
* Information as at Dec. 31st, 1936.
h Housing.
v Not inclusive of school debt.
x Approximate.
(s) Indicates municipality suburban or partly suburban in character.
w Includes municipality's share of Greater Winnipeg Water District net debt, which is largely carried by taxation. Amounts for each municipality are as follows:

Ft. Garry	$ 90,346	St. James	$289,090
Kildonan East	186,709	St. Vital	186,709
Kildonan West	124,075		

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935 or 1936

COUNTY (7)	POPULATION (In Area Liable for County Rates) Rural	Urban	Area in Square Miles (6)	ASSESSED VALUE FOR LOCAL TAXATION (In Area Liable for County Rates) (3)	TAXES LEVIED (4)	TOTAL TAXES COLLECTED DURING THE YEAR (1)	TAXES REMAINING UNCOLLECTED DEC. 31. (1)	GROSS DEBENTURE DEBT (5)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank Overdrafts)
ONTARIO										
Brant	15,365	4,224	338	$15,486,320	$148,701*	$148,701*	$ .....*	$ 164,270*	$ .....*	$ .....*
Bruce	24,755	16,344	1,467	29,732,740	257,751*	257,751*	.....*	9,511*	.....*	4,500*(net)
Carleton	32,271	8,380	885	20,642,947	491,000*	545,619*	211,037*[8]	1,556,262*	.....*	293,000*
Dufferin	10,182	4,466	561	11,523,076	100,234*	115,114*	26,279*	231,842*[2]	.....*	.....*
Essex	35,315	21,369	659	47,802,614	361,855*	502,648*	32,494*	196,183*	.....*	28,410*
Frontenac	17,908	788	1,072	6,068,091	149,102	153,444	127,207	203,188	.....	210,000
Grey	32,144	11,384	1,673	26,965,097	258,144	258,144	.....	525,000	251,000	15,000
Haldimand	13,081	7,858	446	14,928,254	214,467*	219,838*	.....*	375,677*[9]	.....*	.....*
Halton	12,855	13,400	356	21,938,421	228,229*	303,560*	103,290*	492,670*[20]	.....*	126,314*
Hastings	27,297	7,945	1,707	16,930,714	301,996*	300,722*	163,868*	68,184*	.....*	210,000*
Huron	30,153	13,688	1,260	40,096,396	243,491*	244,938*	.....*	46,000*	.....*	58,260*[10]
Lanark	13,449	11,655	1,059	13,584,307	215,625	225,176	50,460	754,366[23]	.....	85,000
Leeds and Grenville	25,692	4,932	1,162	17,095,687	317,043*	297,091*	223,347*	319,290*	.....*	207,136*
Lennox and Addington	13,307	3,813	700	9,116,003	213,716*	213,901*	101,846*[11]	353,148*	.....*	119,000*
Lincoln	19,725	8,949	300	18,183,087	384,374*	411,355*	251,655*[12]	1,688,800*	1,107,382[22]	276,822*
Middlesex	37,946	6,402	1,191	42,781,197	433,882*	443,590*	69,890*	722,774*	9,014*	.....*
Northumberland and Durham	32,436	21,122	1,281	32,042,730	405,700*	471,499*	.....*	661,843*	.....*	76,000*
Norfolk	20,814	10,341	625	19,918,970	312,310*	312,310*	.....*	280,001*	.....*	75,776*[10]
Ontario	25,389	8,004	803	24,098,073	268,946*	283,710*	47,775*	623,653*	.....*	110,952*
Oxford	24,152	6,139	743	27,893,382	201,902*	201,902*	.....*	94,741*	.....*	45,000*[10]
Peel	19,140	8,432	454	20,563,302	290,324*	189,201*	101,123*	379,732*[21]	.....*	62,000
Peterborough	17,038	3,288	907	9,600,189	133,414*	140,073*	25,737*[13]	125,932*	.....*	39,756*
Prescott and Russell	31,597	10,629	835	16,960,952	354,286*	435,860*	247,828*[14]	780,811*	.....*	181,319*
Prince Edward	10,352	5,149	370	12,423,057	125,000*	125,000*	2,000*	86,447*	.....*	17,337*
Renfrew	27,570	23,599	1,700	23,136,818	357,638	377,855	318,913	712,114	.....	174,468
Simcoe	37,900	40,929	1,533	49,994,031	435,591*	450,686*	156,372*[15]	.....*[16]	.....*	200,000*
Stormont, Dundas and Glengarry	48,390	20,725	1,213	39,665,093	469,105*	466,170*	206,747*	494,168*	.....*	.....*
Victoria	14,461	10,469	941	17,667,121	172,813*	172,465*	20,666*	235,780*	.....*	63,500*
Waterloo	22,553	22,445	490	30,421,596	256,743*	256,743*	.....*	113,097*	.....*	.....
Welland	30,397	21,294	355	46,285,181	316,267	495,421	100,516	294,401	157,710[22]	
Wellington	24,761	10,764	988	28,798,692	197,374*	191,263*	52,408*	.....*[17]	.....*	140,000*
Wentworth	22,620	6,813	419	24,719,956	306,723*	353,429*	43,932*	733,513*	.....*	102,773*
York	183,336	50,444	848	130,183,536	1,333,547*	1,573,013*	501,709*[19]	1,382,000*[18]	84,654*	330,370*

* Information as at Dec. 31st, 1936.

[1] As county rates need not be paid until Dec. 20th, after which date interest is charged, it frequently happens that a considerable amount of taxes unpaid at Dec. 31st may be paid at a date early in the next year. Unless otherwise noted, taxes remaining uncollected are all current.

[2] In addition, about $550,000 guaranteed debt.

[3] At assessor's value. This property is also liable for taxation by the township, village or town within whose limits it lies.

[4] These taxes are levied on the various municipalities within the county, and not directly on individuals.

[5] As far as can be ascertained, none of these debts are for public utilities.

[6] Area, population and assessment do not include municipalities separate from the county.

[7] Standards used for urban municipalities do not apply, so figures have not been put on a per capita basis.

[8] Of this, $12,408 is 1935 levy.

[9] In addition, guaranteed debt of $76,676.

[10] Offset by highway subsidies due from government.

[11] Of this, $4,500 is 1935 levy.

[12] Of this, $55,605 is 1935 levy.

[13] Of this, $4,038 is 1935 levy.

[14] Of this, $44,638 is 1935 levy.

[15] Of this, $40,741 is 1935 and previous levy.

[16] Guaranteed debt about $4,000,000.

[17] About $300,000 guaranteed.

[18] Guaranteed debt about $1,800,000.

[19] Of this, $37,564 is 1935 levy.

[20] In addition, $116,074 guaranteed debt.

[21] Also $170,000 guaranteed debt.

[22] As at March 31st, 1936.

[23] Includes $36,633 for highways under agreement with Province.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
BRITISH COLUMBIA [1]																	
Alberni*	998	702	800	$338,588	$423	$12,141	$15.18	$13,233	$ 4,578	$22,100	$	$ 22,100	$ 27.62	5.5%	$ 1,221	$ 1.52	$.
Armstrong*	983	989	1,000	560,556	560	21,394	21.39	22,062	5,791	25,000	114,000	183,814	183.81	36.8%	135,198	135.19	2,000
Courtenay*	810	1,219	1,225	803,381	656	29,961	24.46	31,240	10,456	38,000	197,900	267,600	218.45	43.7%	98,980	80.80	.
Cumberland*	3,176	2,371	1,500	223,580	149	12,729	8.49	12,191	2,803	.....	.....	.....	.....	. . .	.....	.....	2,000
Duncan*	1,178	1,843	1,900	617,625	325	24,087	12.68	27,570	3,131	5,300	141,100	169,600	89.26	17.8%	122,662	64.66	.....
Enderby*	783	555	555	316,695	571	13,245	23.86	14,434	4,126	27,500	43,000	70,500	127.03	25.4%	48,957	88.21	5,501
Grand Forks	1,469	1,298	1,300	535,322	412	26,240	20.18	27,446	5,661	20,000	55,000	136,831	105.25	21.0%	47,230	36.33	4,015 [6]
Greenwood	371	171	400	66,982	392	4,219	10.55	3,039	3,239	.....	.....	57,072 [5]	142.68	28.5%	.....	. . .	....
Kaslo	950	523	600	290,091	483	12,943	21.57	12,913	6,641	.....	.....	72,970	121.62	24.3%	36,700	61.17	5,662 [6]
Ladysmith	1,967	1,443	1,443	254,535	176	11,997	8.31	10,614	6,485	.....	.....	22,812	15.81	3.2%	5,749	3.98	22,812 [6]
Merritt	1,721	1,296	1,296	378,856	292	29,764	22.97	23,737	20,611	8,000	116,500	247,716	191.14	38.2%	60,489	46.67	7,457 [6]
Port Coquitlam	1,178	1,312	1,312	843,654	643	48,886	37.26	45,567	23,976	35,000	107,900	515,600	392.98	78.6%	175,441	133.72	32,890 [6]
Port Moody*	1,030	1,260	1,400	711,417	508	28,454	20.32	24,358	5,858	.....	.....	205,029	146.45	29.3%	43,926	31.37	.....
Salmon Arm*	627	830	830	532,786	642	22,910	27.60	23,881	11,339	11,500	155,000	176,900	213.13	42.6%	85,473	102.98	.....
ALBERTA [7]																	
Athabasca	425	573	550	249,789	454	23,173	42.13	15,466	38,600	7,937	[8]	43,893	79.81	16.0%	.....	.....	29,205
Bassano*	799	615	590	394,503	669	18,863	31.97	13,741	48,370	9,163†	[8]	203,760	345.36	69.1%	.....	.....	.....
Beverly*	1,039	1,112	1,000	310,765	310	19,165	19.16	11,739	45,675	44,774	.....	65,285	65.28	13.1%	.....	.....	.....
Big Valley	1,057	447	400	561,786	1,404	12,065	30.16	4,741 [9]	15,149 [9]	29,717	.....	36,298	90.74	18.1%	.....	.....	.....
Blairmore*	1,552	1,629	1,700	936,100	551	43,203	25.41	37,570	53,950	. . . .		. . .	.... .	.. ..	....	....	.....
Bow Island	427	314	350	193,720	553	13,058	37.31	. . .	13,557	13,702	?	66,175	189.07	37.8%	.....	..... .	1,233
Castor*	710	634	591	396,243	671	16,173	27.37	12,731	12,513	1,275	.....	1,275	2.16	.4%	. ... ..	....	1,580
Cardston*	1,612	1,672	1,625	1,054,882	649	32,251	19.85	32,940	69,886	45,000	23,134	69,500	42.77	8.5%	....	.....	.....
Claresholm*	963	1,156	1,200	974,005	812	37,483	31.23	33,373	36,068 [2]	5,500	37,476	39,976	33.31	6.7%	..... .	.....	.....
Coleman	1,590	1,704	2,200	785,757	357	49,156	22.34	?	27,558	.	. .	. .	. . .	.	. . . . .	.....	4,000
Coronation	645	736	800	466,982	584	35,534	44.42	. . . .	30,836	5,040	57,901	62,941	78.68	15.7%	.. .. .	.....	4,500
Didsbury	842	798	850	1,964,389	2,311	22,037	25.93	10,769 [9]	8,786 [9]	9,197	.....	9,197	10.82	2.2%	.....	. .....	.....
Edson*	1,138	1,547	1,600	612,280	383	36,477	22.80	34,379	33,073 [3]	17,200	52,350	69,550	43.47	8.7%	.....	.....	.....
Ft. Saskatchewan*	982	999	680	215,788	317	15,843	23.30	14,101	8,915	5,500†	.....	7,290	10.72	2.1%	....	..... .	.....
Gleichen*	668	514	468	317,366	678	16,122	34.45	17,823	26,550	.....	8,671	8,671	18.53	3.7%	. . ..	. .... .	.....
Grande Prairie*	1,061	1,464	1,500	1,032,377	688	40,374	26.92	46,209	29,326 [4]	26,195†	1,000	27,195	18.13	3.6%	....	....	.....
Hanna*	1,364	1,490	1,400	882,749	631	36,333	25.95	34,035	79,137	47,269†	.....	47,269†	33.76	6.7%	. . .. ..	.. ..	....
Hardisty	517	428	470	213,827	455	11,022	23.45	.. ...	9,293	7,500	.....	9,522	20.26	4.0%	. . . .	. .....	.....
High River*	1,198	1,459	1,350	1,004,155	744	55,711	41.27	48,308	32,323	23,666	41,999*y*	65,665	48.64	9.7%	....	. . ...	.....
Innisfail*	941	1,027	1,027	527,451	514	28,622	27.87	28,230	11,566	2,205†	.....	5,155	10.03	2.0%	. .....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.
† As at Dec. 31st, 1935.
[1] In British Columbia, taxable assessment figures only are given.
[2] After deducting reserve of $5,600.
[3] After deducting reserve of $55,441.
y Waterworks and sewers.
[4] After deducting reserve of $11,875.
[5] Under City of Greenwood Relief Acts, 1921.
[6] Other debts outstanding.
[7] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.
[8] Debt consolidated.
[9] Not including schools.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
ALBERTA [4]																	
Lacombe	1,133	1,259	1,300	$911,983	$701	$38,606	$29.70	$?	$ 5,226	$ 4,133	$	$ 8,839	$ 6.80	1.4%	$	$	$8,750
Leduc*	756	900	925	401,500	434	20,500	21.51	19,900	8,800	3,200	5,417	8,617	9.32	1.8%	.....	.....	.....
MacLeod*	1,723	1,447	1,400	926,584	662	33,005	23.57	28,548	22,702	39,344†	191,957	448,366	320.26	64.0%	.....	.....	.....
Magrath*	1,060	1,224	1,260	314,244	249	28,927	22.96	10,602	36,124	65,002	46,432	111,434	88.44	17.7%	.....	.....	.....
Morinville*	490	570	550	210,928	383	7,906	14.37	8,690	8,822	3,155	.....	3,155	5.74	1.1%	.....	.....	.....
Nanton*	710	739	712	408,601	574	29,404	41.30	6,929	5,590	19,260	.....	19,260	27.05	5.4%	.....	.....	.....
Okotoks*	448	760	600	378,635	631	23,694	39.49	21,824	17,869	5,165	.....	12,113	20.19	4.0%	.....	.....	2,814
Olds*	764	1,056	1,200	757,261	631	37,573	31.31	33,493	42,833	50,508	.....	59,035	49.19	9.8%	.....	.....	6,700
Peace River*	980	864	855	277,415	324	21,341	24.96	22,806	25,352	418	14,534 [1]	14,952	17.49	3.5%	.....	.....	2,600
Pincher Creek*	880	1,024	1,000	506,048	506	26,933	26.93	21,179	24,218	7,919	.....	18,636	18.63	3.7%	.....	.....	2,500
Ponoka*	712	836	1,050	877,728	835	29,101	27.71	28,879	23,658	47,100	.....	58,557	57.77	11.5%	.....	.....	.....
Raymond	1,394	1,849	2,500	687,150	275	55,250	22.10	?	60,266	1,454	?	51,830	20.73	4.1%	.....	.....	.....
Redcliff	1,137	1,192	900	520,063	578	34,492	38.32	.....	30,847	28,691	[2]	385,608	428.45	85.7%	.....	.....	.....
St. Albert	800	825	800	435,086	544	15,812	19.76	.....	20,877	2,000	.....	3,744	4.68	.9%	.....	.....	21,200
St. Paul de Metis*	869	938	1,100	502,555	457	18,276	16.61	?	38,795	42,794	.....	45,994	41.81	8.3%	.....	.....	.....
Stettler*	1,416	1,219	1,200	1,327,480	1,106	54,308	45.26	45,977	21,345	8,666	16,720	53,765	44.80	9.0%	.....	.....	3,250
Strathmore	584	523	600	271,474	452	12,664	21.11	?	14,835	.....	.....	.....	.....	.....	.....	.....	.....
Taber	1,705	1,279	1,300	799,650	615	31,962	24.59	?	30,970	40,247	[2]	139,056	106.97	21.4%	.....	.....	.....
Tofield	500	497	500	540,825	1,082	26,445	52.89	?	[3]	11,384	[2]	100,666	201.33	40.1%	.....	.....	.....
Vegreville*	1,479	1,659	1,850	1,538,577	832	58,528	31.64	58,222	50,208	25,000	81,075	144,178	77.93	15.6%	29,593	16.00	5,000
Vermilion*	1,272	1,270	1,200	945,154	787	41,356	34.46	36,466	34,846	30,920	22,767	87,619	73.01	14.6%	.....	.....	9,500
Vulcan	641	803	800	772,800	966	30,665	38.33	?	40,606	19,333	.....	19,333	24.17	4.8%	.....	.....	.....
Wainwright	975	1,147	1,000	788,465	788	35,606	35.60	?	46,274	.....	.....	30,863	30.86	6.2%	.....	.....	.....
Youngstown	410	372	200	145,702	728	6,024	30.12	?	9,271	856	.....	856	4.28	.8%	.....	.....	.....
SASKATCHEWAN																	
Arcola*	605	666	600	456,869	761	17,104	28.51	9,120	41,040	7,263	51,693	58,958	98.26	19.6%	11,382	18.97	1,500
Assiniboia*	1,006	1,454	1,200	943,637	786	35,084	29.24	41,983	39,541	92,456	40,978	133,434	111.19	22.2%	.....	.....	1,000
Battleford*	1,229	1,096	1,049	413,689	394	20,126	19.18	.....	38,686	20,043	[2]	82,133	78.30	15.6%	.....	.....	.....
Broadview*	839	885	882	368,010	417	13,000*x*	14.74	15,400	?	.....	.....	.....	.....	.....	.....	.....	.....
Canora*	1,230	1,179	1,186	597,875	504	27,912	23.53	?	14,671	10,121	87,851	108,603	91.57	18.3%	.....	.....	.....
Carnduff*	496	506	406	373,319	919	8,586	21.14	7,373	8,755	5,626	.....	5,626	13.85	2.8%	.....	.....	.....
Craik	570	521	526	347,340	660	10,448	19.86	.....	30,845	23,857	.....	29,875	56.80	11.3%	.....	.....	.....
Davidson*	652	560	480	486,085	1,013	12,616	26.28	15,365	16,370	13,000*x*	.....	13,000	27.08	5.4%	.....	.....	.....
Duck Lake*	437	538	450	240,959	535	4,653	10.34	4,350	9,196	.....	.....	935	2.07	.4%	.....	.....	.....
Govan*	495	429	450	509,644	1,132	9,767	21.70	8,018	19,120	22,000*x*	.....	24,398	54.22	10.8%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1936.

† As at Dec. 31st, 1935.

x Approximate.

[1] This debt has been assumed by Dominion Electric Power Co. as part of purchase price.

[2] Debt refunded and consolidated.

[3] Total, including tax sale lands, $838,632.

[4] In Alberta assessed values given are those for municipal purposes, unless otherwise specified. Assessed values for school purposes are usually considerably greater, as some rural territory is usually included.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Gravelbourg	1,106	1,137	1,122	$859,332	$765	$37,174	$33.13	$?	$135,604	$	$58,836	$167,946	$149.68	29.9%	$	$	$ .....
Grenfell*	765	857	850	615,450	724	13,856	16.30	13,800	7,118	1,950	.....	6,322	7.44	1.5%	.....	.....	.....
Gull Lake*	788	854	734	595,985	811	19,072	25.98	11,670	47,738	1,813	1,500x	36,558	49.81	10.0%	.....	.....	1,000
Herbert	827	1,009	1,057	649,111	613	18,453	17.46	?	4,019	24,490	.....	31,973	30.25	6.0%	.....	.....	.....
Humboldt*	1,822	1,899	1,850	997,634	539	51,075	27.61	45,026	42,000 [1]	58,000x	8,996	545,500	294.86	59.0%	41,639	22.51	.....
Indian Head*	1,439	1,438	1,400	1,117,722	793	46,944	33.53	34,065	21,413	6,500x	121,154	143,191	102.28	20.4%	15,436	11.02	.....
Kerrobert*	780	868	650	540,381	831	20,851	32.03	23,105	26,658	.....	56,752	60,554	93.16	18.6%	.....	.....	.....
Kindersley*	1,003	1,037	1,037	772,800	745	38,524	37.15	30,700	21,861 [2]	?	?	81,546	78.64	15.7%	.....	.....	.....
Lanigan*	426	384	350	206,960	591	6,574	18.78	7,696	6,282	12,000x	.....	14,211	40.60	8.1%	.....	.....	.....
Leader*	765	627	575	381,430	663	11,526	20.05	9,032	15,031	.....	.....	.....	.....		.....	.....	.....
Lloydminster*	755	1,516	1,600	1,096,492	685	43,680	27.30	34,987	38,735	.....	.....	22,540	14.09	2.8%	.....	.....	.....
Lumsden*	498	514	475	319,776	673	9,580	20.17	9,337	20,428	.....	.....	.....	.....	.....	.....	.....	.....
Maple Creek*	1,002	1,154	1,030	885,535	860	22,178	21.53	20,967	9,784	7,467	29,607	39,988	38.82	7.8%	.....	.....	.....
Melfort*	1,746	1,809	2,000	1,452,584	726	72,214	36.10	63,851	62,302	.....	181,743	228,850	114.42	22.9%	116,693	58.35	5,000
Milestone	472	404	403	396,525	983	13,283	32.96	?	8,896	11,122	.....	24,026	59.62	11.9%	.....	.....	.....
Moosomin	1,099	1,119	1,150	723,642	629	28,438	24.73	.....	15,150	7,230	16,021	32,067	27.88	5.6%	.....	.....	.....
Morse*	559	439	376	276,760	736	7,372	19.61	7,863	4,525	4,500x	2,159	6,659	17.71	3.5%	.....	.....	.....
Nokomis*	547	445	466	312,392	670	9,465	20.31	9,596	2,243	.....	.....	.....	.....	.....	.....	.....	.....
North Regina	586	780	780	190,885	244	6,692	8.57	?	16,309	.....	.....	.....	.....	.....	.....	.....	.....
Outlook	704	712	710	549,750	774	19,829	27.93	?	63,581	6,116	25,752¶	34,252	48.24	9.6%	.....	.....	.....
Oxbow	602	585	560	387,915	693	9,215	16.46	?	22,392	2,287	1,469	11,770	21.02	4.2%	.....	.....	.....
Qu'Appelle*	688	673	670	421,323	628	14,859	22.18	13,922	17,510	2,500x	.....	7,105	10.60	2.1%	.....	.....	.....
Radisson*	431	362	370	252,215	681	8,157	22.04	9,760	1,593	1,200x	.....	1,963	5.31	1.1%	.....	.....	.....
Radville	883	1,005	1,033	548,015	530	25,632	24.82	?	23,984	14,508	16,210	48,145	46.61	9.3%	.....	.....	.....
Rosetown*	865	1,553	1,465	1,059,243	723	39,713	27.11	39,218	30,480	13,500	.....	22,507	15.36	3.1%	.....	.....	.....
Rosthern	1,074	1,412	1,440	864,930	601	21,662	15.04	?	21,947	22,623	3,925¶	26,548	18.40	3.7%	.....	.....	.....
Rouleau	590	513	538	445,583	828	15,923	29.60	?	38,447	16,010	44,986	99,239	184.46	36.9%	.....	.....	.....
Saltcoats*	479	461	450	273,375	607	9,304	20.67	10,327	6,231	10,000	.....	14,225	31.61	6.3%	.....	.....	.....
Scott	236	269	220	118,069	537	5,195	23.61	?	5,560	.....	[3]	48,000	218.18	43.6%	.....	.....	.....
Shaunavon	1,146	1,761	1,600	1,182,280	739	45,316	28.32	?	34,857	58,328	.....	150,694	94.18	18.8%	.....	.....	.....
Star City	591	558	605	360,680	596	14,427	23.84	?	12,373	16,631	.....	20,306	33.56	6.7%	.....	.....	.....
Strassbourg*	514	508	525	432,442	823	9,081	17.30	9,327	12,662	?	.....	20,418	38.89	7.8%	.....	.....	.....
Sutherland	961	1,148	1,163	344,908	296	20,937	18.00	?	12,615	16,524	.....	81,882	70.41	14.1%	.....	.....	.....
Tisdale	783	1,069	1,121	535,955	478	27,031	24.11	?	15,159	18,776	.....	25,137	22.42	4.5%	.....	.....	.....
Unity	611	806	825	633,625	768	20,224	24.51	?	34,281	.....	33,466¶	34,466	41.78	8.4%	.....	.....	.....
Wadena*	549	582	625	381,310	610	14,085	22.53	12,938	4,968	15,500	.....	15,500	24.80	4.9%	.....	.....	.....
Watrous	1,101	1,303	1,206	759,924	630	32,147	26.66	?	51,185	2,813	18,110	289,945	240.42	60.1%	.....	.....	.....
Whitewood	449	564	560	402,052	718	10,654	19.02	.....	9,843	1,495	.....	6,222	11.11	2.0%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1936.

¶ Assumed by Saskatchewan Power Commission.

[1] In addition, tax sale lands of $102,716.

x Approximate.

[2] In addition, tax sale lands of $50,159.

[3] Debt consolidated.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX COLLECTIONS	TAX ARREARS Not Incl. Tax Sale Lands or Certificates	GROSS DEBENTURE DEBT (b)				Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Municipality's Report							Schools only	Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita		Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	
SASKATCHEWAN																	
Wilkie*	778	1,222	1,222	$657,180	$537	$32,835	$26.87	$27,916	$24,662	$17,944	$48,406	$ 74,254	$ 60.76	12.1%	$10,446	$ 8.55	$ .....
Wolseley	956	882	924	661,138	715	15,281	16.54	.....	10,154	2,395	.....	9,095	9.84	2.0%	.....	.....	.....
Wynyard	849	1,042	1,000	507,220	507	25,375	25.37	.....	21,159	19,382	.....	23,473	23.47	4.7%	.....	.....	.....
Yellowgrass	468	449	472	334,805	709	10,062	21.32	.....	21,768	14,465	71	14,536	30.80	6.1%	.....	.....	.....
MANITOBA																	
Beausejour*	994	1,139	1,260	320,800	254	15,353	12.18	15,824	23,210	8,798[1]	6,918	16,888	13.40	2.7%	.....	.....	1,227
Birtle	560	645	645	278,174	431	10,395	16.12	9,927	5,360	18,770	16,500	47,270	73.29	14.6%	17,583	27.26	.....
Boissevain*	825	859	826	408,330	494	13,335	16.14	10,970	13,734	.....	3,054	5,452	6.60	1.3%	3,190	3.86	.....
Brooklands	.....	2,462	2,462	505,310	205	38,627	15.69	30,360	33,075	69,413	.....	70,390	28.59	5.7%	.....	.....	.....
Carberry	794	807	807	677,140	839	16,941	20.99	13,930	10,173	.....	.....	.....	.....	.....	.....	.....	.....
Carman*	1,591	1,418	1,340	763,820	570	41,120	30.69	38,415	26,264	18,536[1]	4,429	42,925	32.03	6.4%	.....	.....	5,250
Deloraine	685	815	815	410,140	503	16,489	20.23	16,740	20,419	13,961	3,000	26,523	32.54	6.5%	.....	.....	1,000
Emerson	895	978	1,000	417,100	417	17,796	17.79	22,756	11,579	18,020	12,900	45,201	45.20	9.0%	.....	.....	.....
Gilbert Plains*	737	742	826	428,330	518	9,830	11.90	9,548	5,772	.....	.....	.....	.....	.....	.....	.....	.....
Gimli*	617	713	810	204,590	253	11,048	13.64	10,067	10,239	.....	.....	.....	.....	.....	.....	.....	.....
Gladstone*	832	619	612	343,410	561	12,519	20.45	11,555	7,529	20,650	9,136	40,786	66.64	13.3%	7,888	12.89	.....
Grandview	846	621	581	279,085	480	14,806	25.48	13,927	22,095	30,200	.....	30,200	51.98	10.4%	.....	.....	.....
Hamiota	609	535	535	351,765	658	9,797	18.31	32,669	4,447	.....	.....	.....	.....	.....	6,713	12.55	.....
Hartney*	576	517	489	268,953	550	10,308	21.08	8,330	9,661	.....	20,243	23,342	47.73	9.5%	.....	.....	.....
Killarney	871	1,003	1,003	554,611	552	15,548	15.50	12,688	9,852	.....	2,833	3,270	3.26	.6%	2,942	2.93	2,540
Manitou	618	676	627	345,595	551	12,184	19.43	11,829	5,497	.....	6,030	14,932	23.81	4.8%	.....	.....	.....
Melita*	676	719	667	414,150	621	9,084	13.62	9,455	25,931	1,057	10,000	28,500	42.73	8.5%	21,960	32.92	.....
Minnedosa*	1,505	1,680	1,650	937,950	568	43,196	26.18	39,754	24,886	22,897[1]	.....	107,897	65.39	13.0%	31,451	19.06	3,000
Morden	1,268	1,416	1,416	636,572	450	24,918	17.60	25,206	16,656	32,042	20,755	53,723	37.94	7.6%	.....	.....	.....
Morris	796	768	800	318,964	399	11,087	13.86	11,495	5,009	.....	.....	.....	.....	.....	.....	.....	.....
Neepawa	1,887	1,910	2,000	1,112,870	556	46,543	23.27	52,159	20,064	30,516	209,682	240,198	120.10	24.0%	95,181	47.59	.....
Oak Lake*	500	473	460	263,784	573	9,046	19.66	8,649	7,297	4,465[1]	.....	6,562	14.27	2.8%	.....	.....	.....
Rapid City*	571	493	446	258,930	580	7,745	17.36	8,007	3,401	.....	.....	.....	.....	.....	.....	.....	.....
Rivers*	857	724	670	239,300	357	11,294	16.85	10,313	7,836	25,000	2,663	27,663	41.29	8.2%	.....	.....	.....
Roblin	617	680	680	284,650	419	14,482	21.30	27,515	12,914	25,434	32,243	32,320	47.53	9.5%	.....	.....	.....
Russell*	696	827	761	413,760	543	16,060	21.10	16,484	9,041	24,099[1]	.....	27,890	36.65	7.3%	.....	.....	.....
Shoal Lake*	673	697	735	298,000	405	5,160	14.76	10,850	5,560	24,000	.....	29,200	39.73	8.0%	.....	.....	.....
Souris	1,710	1,661	1,600	868,220	543	38,938	24.34	31,223	38,752	.....	45,653	131,016	81.88	16.3%	.....	.....	8,213
Stonewall*	1,112	1,031	992	382,620	385	13,018	13.12	13,491	5,650	.....	.....	.....	.....	.....	.....	.....	.....
Swan River	903	968	968	511,778	529	20,192	20.86	22,042	18,779	1,030	4,547	40,482	41.82	8.3%	.....	.....	.....
Teulon*	.....	680	523	22,360	425	8,979	17.17	9,898	4,132	8,400	.....	12,935	24.73	5.0%	.....	.....	.....
Tuxedo	1,062	1,173	1,173	3,537,625	3016	82,348	70.20	61,099	90,874	22,300*x*	63,237[2]	371,541[2]	316.74	63.3%	123,350	105.15	6,993
Virden*	1,361	1,590	1,980	936,465	473	29,341	14.82	26,884	20,110	20,000[1]	.....	37,854	19.12	3.8%	.....	.....	10,000
Winnipegosis*	750	976	900	273,250	304	10,383	11.53	9,924	7,758	400[1]	.....	1,347	1.50	.3%	.....	.....	.....
Winkler*	812	1,005	1,000	252,540	252	12,870	12.87	13,853	6,421	.....	.....	.....	.....	.....	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1936.

[1] As at Dec. 31st, 1935.

x Approximate.

[2] Includes share of net debt of Greater Winnipeg Water District, mostly borne by taxation.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Acton*	1,722	1,895	1,993	$820,678	$412	$41,421	$20.78	$47,113	$ 5,691	$ 95,673	$140,982	$ 70.74	14.1%	$ 2,918	$ 1.46	$ 1,500
Ailsa Craig*	532	464	452	205,394	454	8,405	18.60	8,798	2,425	.....	16,895	37.38	7.4%	.....	.....	1,100
Alliston	1,376	1,379	1,412	643,768	456	47,073	33.34	44,857	14,556	25,846	271,435	192.23	38.4%	.....	.....	11,000
Alvinston	691	690	607	319,250	526	12,592	20.74	13,793	5,307	14,152	33,065	54.47	10.9%	.....	.....	3,583
Arthur*	1,104	1,057	1,047	350,000	334	22,593	21.57	21,445	7,349	59,815	68,382	65.31	8.7%	.....	.....	.....
Athens	726	724	626	325,820	550	13,033	20.82	15,096	10,249	10,681	45,276	72.33	14.5%	.....	.....	.....
Ayr*	777	768	770	406,885	528	14,241	18.49	15,056	2,122	5,495	38,844	50.45	10.1%	.....	.....	852
Bancroft*	768	841	911	180,652	198	12,053	13.23	11,782	4,363	.....	14,032	15.40	3.1%	.....	.....	.....
Beamsville*	1,256	1,142	1,208	742,439	615	35,100	29.06	?	17,597	.....	65,736	54.42	10.9%	.....	.....	.....
Beaverton	933	960	920	481,997	524	24,474	26.60	22,245	10,734	9,655	76,652	83.26	16.6%	3,560	3.87	11,400
Beeton*	582	584	605	257,835	426	13,845	22.88	13,292	6,950	11,847	56,148	92.81	18.6%	.....	.....	.....
Belle River	608	746	719	427,977	595	18,180	25.29	18,335	13,776	87,500*x*	93,008	129.36	25.9%	.....	.....	.....
Blenheim	1,565	1,690	1,740	1,063,471	611	47,333	27.20	47,198	14,391	89,988	208,610	119.89	23.9%	.....	.....	.....
Bloomfield	600	614	669	385,987	577	7,295	10.90	7,917	1,144	6,320	6,320	9.45	1.9%	.....	.....	.....
Blyth*	656	602	622	359,949	579	15,318	24.63	15,907	1,467	11,653	39,897	64.14	12.8%	13,082	.....	1,420
Bobcaygeon	1,095	906	987	406,866	412	17,225	17.45	16,123	5,416	1,469	14,811	15.01	3.0%	.....	.....	.....
Bolton*	679	593	569	298,154	524	11,926	20.96	12,079	3,310	3,995	16,158	28.40	5.7%	.....	.....	.....
Bonfield	421	515	571	50,078	88	3,388	5.93	2,508	2,467	.....	2,263	3.96	.8%	.....	.....	.....
Bothwell	633	646	697	263,697	378	11,193	16.06	8,992	4,638	.....	10,202	14.64	2.9%	.....	.....	.....
Barton Twp.	6,742	3,295	1,925	1,346,944	700	37,772	19.62	36,825	89,335	74,466	520,101	270.18	54.0%	.....	.....	.....
Bradford	961	1,009	999	477,376	478	21,154	21.17	16,849	17,930	67,909	114,196	114.31	22.8%	.....	.....	.....
Brantford Twp.	7,168	7,497	7,476	5,908,177	790	178,623	23.89	168,081	160,855	36,469	105,784	14.15	2.8%	.....	.....	.....
Brighton*	1,411	1,413	1,427	691,285	484	30,000	21.02	29,567	6,444	40,073	90,661	63.53	12.7%	.....	.....	4,500
Bruce Mines*	477	474	396	203,949	515	10,261	25.92	7,402	12,938	.....	13,368	33.76	4.5%	.....	.....	.....
Brussels	870	770	775	409,050	528	13,428	17.33	14,231	2,315	11,131	11,726	15.13	3.0%	.....	.....	.....
Burk's Falls	981	818	813	342,125	421	13,722	16.88	14,039	4,639	10,436	10,436	12.84	2.5%	.....	.....	.....
Cache Bay*	926	1,084	1,150	219,850	191	13,313	11.57	14,523	3,856	.....	672	.58	.1%	.....	.....	.....
Caledonia*	1,223	1,396	1,350	705,000	522	28,200	20.89	32,465	5,688	968	53,144	39.37	7.8%	.....	.....	.....
Cannington	869	851	757	442,493	585	16,814	22.21	16,221	8,799	6,646	30,293	40.02	8.0%	.....	.....	4,000
Capreol*	1,287	1,750	1,750	823,870	471	55,196	31.54	53,478	34,588	104,340	279,035	159.45	21.3%	.....	.....	29,545
Cardinal*	1,241	1,305	1,471	547,348	372	23,857	16.22	25,737	5,729	11,176	48,681	27.48	5.5%	.....	.....	1,100
Casselman	977	1,025	965	245,840	255	13,211	13.69	15,837	2,531	.....	7,038	7.29	1.5%	.....	.....	.....
Cayuga*	784	705	674	450,332	668	21,033	31.21	20,784	3,002	10,606	55,753	82.72	16.5%	.....	.....	.....
Chapleau Twp.*	2,236	2,346	2,400	990,825	413	63,267	26.36	65,741	15,597[1]	9,985	119,164	49.65	9.9%	.....	.....	5,000
Chelmsford	1,045	725	737	137,809	187	7,950	10.79	9,205	9,040	.....	19,459	26.40	5.3%	.....	.....	4,125

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.

x Approximate.

[1] In addition, tax sale lands of $16,375.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Chesley*	1,708	1,789	1,800	$810,515	$450	$28,260	$15.70	$28,112	$ 5,004	$ 8,002	$ 16,146	$ 8.97	1.8%	$ 6,850	$ 3.80	$ .....
Chesterville*	967	950	1,074	405,370	377	17,500	16.29	17,519	2,220	688	30,288	28.20	5.6%	.....	.....	2,000
Chippawa*	1,137	1,266	1,187	873,792	736	55,935	47.12	57,040	22,934	73,839	182,340	153.61	30.7%	.....	.....	5,500
Clifford	469	454	423	229,473	542	8,253	19.51	9,723	5,468	6,389	32,710	77.33	15.5%	.....	.....	.....
Clinton*	2,018	1,842	1,870	817,030	437	36,845	19.70	35,996	6,430	125,200	251,534	134.51	26.9%	153,218	81.93	.....
Cobden	711	631	641	244,350	381	15,173	23.67	13,303	7,493	15,173	25,692	40.08	8.0%			
Colborne	932	977	986	363,721	369	22,706	23.03	21,652	7,818	77,429	116,215	117.87	23.5%			
Coldwater	658	626	617	390,429	633	16,651	26.99	18,352	7,176	9,250	44,409	71.98	14.4%			
Creemore	653	587	649	342,736	528	14,295	22.03	15,272	3,990	6,286	35,571	54.81	10.9%			
Crystal Beach*	298	550	508	.....	.....	79,047	155 60	62,247	79,944	.....	264,000	.....				
Delhi	733	1,298	1,393	934,563	671	24,563	17.63	24,114	1,264	.....	27,313	19.61	3.9%	767	.55	.....
Deseronto	1,847	1,418	1,363	599,793	440	32,990	24.20	29,429	24,792	9,908	65,834	48.30	9.7%	.....	.....	850
Drayton	600	559	568	324,690	572	9,974	17.56	9,771	1,265	6,105	25,423	44.76	8.9%	.....	.....	.....
Dresden	1,339	1,488	1,509	731,043	484	34,783	23.05	33,625	23,589	15,809	52,888	35.05	7.0%	.....	.....	11,000*x*
Dryden	1,019	1,369	1,588	1,311,928	826	36,078	22.72	15,237	15,774	52,476	160,475	101.05	20.2%			
Dundalk	675	647	646	375,442	581	16,376	25.35	13,766	5,652	.....	66,098	102.32	20.4%	.....	.....	.....
Durham	1,494	1,800	1,825	655,973	360	38,075	20.89	35,904	13,397	58,797	184,500	101.21	20.2%	14,150	7.75	.....
Dutton*	813	761	778	424,930	546	20,506	26.36	20,138	1,870	.....	54,840	70.49	14.1%	.....	.....	.....
Eganville	1,015	1,072	963	358,360	372	16,008	16.62	13,539	17,193	.....	22,303	23.16	4.6%	.....	.....	1,000
Elora	1,136	1,144	1,143	571,225	500	26,276	22.99	25,839	5,464	3,170	43,276	37.86	7.6%	1,970	1.72	1,000
Embro*	460	455	449	228,568	509	8,862	19.74	9,011	682	1,748	12,575	28.01	5.6%	.....	.....	1,504
Englehart	759	1,056	1,182	440,280	372	28,441	24.06	29,150	21,588	30,244	91,327	77.26	15.4%	.....	.....	2,000
Erin	479	434	477	177,229	372	8,768	18.38	8,582	2,792	.....	40,376	84.56	16.9%	.....	.....	.....
Essex	1,588	1,888	1,748	1,347,832	771	49,553	28.35	49,592	75,983	68,119	240,139	137.38	27.4%	.....	.....	31,095
Exeter*	1,422	1,622	1,629	857,055	526	27,025	16.59	26,951	6,462	49,032	59,234	36.36	7.2%	.....	.....	.....
Fenelon Falls	1,031	915	1,043	545,287	523	18,056	17.31	17,799	2,493	.....	55,243	52.97	10.6%	.....	.....	.....
Flesherton	422	491	500	177,827	356	7,857	15.71	7,290	3,748	2,983	32,220	64.44	12.9%	.....	.....	.....
Fonthill	.....	862	808	329,499	408	18,255	22.59	19,021	6,523	28,967	77,318	95.69	19.1%	.....	.....	.....
Forest	1,422	1,465	1,496	878,120	587	42,885	28.67	36,572	8,290	101,866	155,859	104.18	20.8%	.....	.....	.....
Frankford	786	808	819	297,523	363	15,605	19.05	18,209	3,577	.....	37,372	45.63	9.1%	.....	.....	.....
Glencoe	862	800	833	489,030	587	20,864	25.05	20,882	11,480	94,430	139,920	167.97	33.6%	23,647	28.39	1,814
Gore Bay	635	740	711	252,283	355	12,352	17.37	12,082	2,926	16,856	37,122	52.21	10.4%	.....	.....	.....
Grand Valley	620	587	572	272,415	476	11,213	19.60	11,906	1,618	905	21,978	38.42	7.7%	.....	.....	809
Grantham Twp.	3,777	5,007	5,043	1,840,850	365	151,871	30.12	146,303	120,861	71,320	130,822	25.94	5.2%	.....	.....	.....
Gravenhurst	1,478	1,830	1,997	838,931	420	54,088	27.08	51,533	18,796	60,017	200,845	100.57	20.1%	41,520	20.79	19,875
Hagersville	1,169	1,370	1,374	641,100	467	27,052	19.69	27,000	4,389	2,523	39,722	28.91	5.8%	.....	.....	.....
Harriston*	1,263	1,293	1,325	632,510	477	26,780	20.21	26,374	2,400	16,689	30,704 [2]	23.17	4.6%	.....	.....	1,800

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.

x Approximate.

[2] In addition, guaranteed debt and interest of $50,552.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Harrow	.....	956	933	$381,394	$409	$19,524	$20.93	$20,210	$17,854	$ 7,115	$ 29,581	$ 31.71	6.3%	$	$	$3,500
Hastings*	730	707	811	292,342	360	13,290	16.39	14,454	3,014	17,639	40,753	50.25	10.0%	.....	.....	1,196
Havelock	1,268	1,096	1,161	390,000	336	17,800	15.33	18,493	6,393	12,560	29,937	25.79	5.2%	.....	.....	4,500
Hensall	756	719	702	394,429	562	12,285	17.50	12,006	1,500	6,172	14,764	21.03	4.2%	.....	.....	.....
Iroquois	916	948	990	449,296	454	16,235	16.39	17,731	486	4,086	11,204	11.32	2.3%	.....	.....	.....
Iroquois Falls*	1,178	1,308	1,300	2,294,780	1,765	58,101	44.69	58,101	.....	.....	79,735	61.33	12.0%	.....	.....	.....
Jarvis	485	514	495	213,713	432	7,255	14.66	7,140	1,249	5,566	9,332	18.85	3.8%	.....	.....	.....
Keewatin*	1,327	1,405	1,490	1,465,268	983	37,081	24.89	36,569	9,873	18,475	46,852	31.44	6.3%	.....	.....	.....
Kemptville*	1,204	1,286	1,178	588,912	500	27,123	23.02	32,670	9,517	16,881	59,630	50.62	10.1%	.....	.....	4,000
Lakefield	1,189	1,303	1,374	588,075	428	24,383	17.75	21,512	3,121	24,121	39,404	28.68	5.7%	.....	.....	.....
Lanark*	597	636	623	155,830	250	8,811	14.14	8,376	1,155	1,865	9,513	15.27	3.0%	.....	.....	1,000
Lancaster	672	601	601	192,613	320	7,114	11.84	7,667	2,803	1,903	1,903	3.17	.6%	.....	.....	800
Leaside*	325	1,005	1,965	3,311,229	1,685	203,525	103.57	209,565	218,367	82,560	1,055,747 [2]	537.27	107.4%	.....	.....	See note [2]
La Salle*	.....	600	782	541,311	692	18,838	24.09	18,493	12,453 [1]	.....	.....	.....	.....	.....	.....	.....
Little Current	923	1,151	1,147	272,225	237	13,367	11.65	13,786	4,647	.....	2,370	2.07	.4%	2,638	2.30	.....
L'Orignal	1,298	905	903	?	277	11,522	11.60	10,573	10,852	.....	2,974	3.00	.6%	.....	.....	1,000
Lucan	683	590	643	270,300	420	13,432	20.89	14,032	3,416	3,782	14,897	23.17	4.6%	.....	.....	.....
Lucknow	905	1,082	1,062	414,505	390	17,843	16.80	19,608	3,226	62,153	83,705	78.82	15.7%	.....	.....	.....
Madoc	1,058	1,059	1,253	377,699	301	24,495	19.55	23,723	13,009	.....	43,824	34.98	7.0%	.....	.....	7,500
Markdale	882	774	791	348,972	441	17,498	22.12	17,112	6,319	10,797	72,585	91.76	18.3%	.....	.....	.....
Markham	1,012	1,073	1,114	557,942	500	16,710	15.00	16,110	2,242	15,214	28,110	25.23	5.0%	.....	.....	.....
Marmora	948	924	986	283,205	287	18,272	18.53	20,715	12,724	6,151	41,228	41.81	8.4%	.....	.....	11,000
Massey	632	708	713	174,400	245	7,950	11.15	8,301	5,632	146	796	1.12	.2%	.....	.....	.....
Mattawa*	1,468	1,633	1,863	321,162	172	21,983	11.80	16,226	16,023	.....	8,967	4.81	.9%	.....	.....	.....
Maxville*	725	785	741	291,284	398	14,249	19.23	14,488	3,307	4,692	20,557	27.74	5.5%	.....	.....	2,100
Merrickville	807	821	792	361,880	457	18,818	23.76	16,985	7,955	.....	23,592	29.79	6.0%	.....	.....	7,955
Mildmay	708	694	752	246,404	328	8,918	11.86	8,293	1,553	11,445	29,532	39.27	7.8%	.....	.....	507
Milbrook*	717	692	723	264,085	365	13,254	18.33	14,215	4,330	.....	40,953	56.64	11.3%	.....	.....	3,000
Milton*	1,873	1,828	1,785	1,067,768	598	44,846	25.12	43,872	39,573	12,803	93,603	52.44	10.5%	.....	.....	27,489
Milverton	951	1,004	992	638,275	643	22,806	22.99	22,940	4,383	45,724	80,599	81.25	16.2%	.....	.....	3,000
Mitchell*	1,800	1,571	1,577	972,295	616	43,754	27.74	44,272	15,774	5,625	85,674	54.33	10.8%	6,574	4.17	.....
Morrisburg	1,444	1,374	1,497	602,255	402	28,306	18.91	29,665	4,481	49,824	120,101	80.23	16.0%	.....	.....	2,000
Mount Forest	1,718	1,821	1,743	849,291	487	44,187	25.35	41,887	6,079	16,060	135,244	77.59	15.5%	.....	.....	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* As at Dec. 31st, 1936.

[1] In addition, tax sale lands of $100,609.

[2] Includes unsold bonds of $204,078, housing debt of $25,883, debenture debt matured and unpaid of $117,648, and amount owing contractors of $60,690. Bank loans of $244,761 outstanding against unsold debentures and L.I. works for which debentures not yet issued.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Neustadt	422	465	484	$158,382	$327	$ 5,947	$12.29	$ 5,401	$ 2,082	$ 5,702	$ 25,884	$ 53.48	10.7%	$	$	$ .....
Newburgh*	416	410	479	148,809	311	6,214	12.97	6,348	1,008	.....	.....	.....	.....	.....	.....	.....
Newcastle	559	611	650	276,765	426	12,800	19.69	12,953	4,576	.....	184	.28	.6%	.....	.....	.....
New Hamburg*	1,351	1,426	1,456	788,950	542	28,885	19.84	29,421	6,848	4,684	26,296	18.06	3.6%	.....	.....	9,500
Niagara	1,357	1,672	1,815	1,008,954	556	55,919	30.81	54,166	33,191	30,820	69,895	38.51	7.7%	.....	.....	10,000
Norwich	1,176	1,126	1,163	656,860	565	32,306	27.78	30,693	5,782	35,440	83,920	72.16	14.4%	.....	.....	1,000
Norwood	765	727	753	303,923	404	12,356	16.41	11,929	4,050	22,312	22,312	29.63	5.9%	.....	.....	.....
Oil Springs	490	433	472	214,620	455	7,083	15.01	7,147	6,808	.....	14,948	31.67	6.3%	.....	.....	.....
Omemee	498	498	588	236,836	403	9,060	15.41	9,015	1,025	2,344	21,564	36.67	7.3%	.....	.....	.....
Palmerston	1,523	1,617	1,410	692,619	491	36,052	25.57	32,043	8,849	26,103	101,604	72.06	14.4%	.....	.....	8,773
Paisley*	760	732	792	312,098	394	13,851	17.49	13,988	2,804	7,607	27,629	34.88	7.0%	.....	.....	.....
Parkhill	1,152	998	979	472,821	483	19,099	19.51	20,719	6,519	18,938	27,433	28.02	5.6%	.....	.....	.....
Point Edward*	1,258	1,211	1,252	565,893	452	31,095	24.84	30,334	13,703	5,414	41,255	32.95	6.5%	.....	.....	11,178
Port Credit	1,123	1,650	1,750	1,292,967	739	78,716	44.98	55,144	63,802	148,114	430,490	245.99	49.1%	.....	.....	.....
Port Dalhousie*	1,492	1,331	1,459	955,573	655	52,863	36.23	?	39,927	113,293	163,098	111.78	22.3%	.....	.....	13,000
Port Dover	1,462	1,680	1,606	1,000,888	623	51,965	32.36	53,868	14,584	137,251	241,208	150.19	30.0%	.....	.....	13,000
Port Elgin	1,291	1,305	1,270	611,407	481	26,291	20.70	27,341	1,143	39,497	57,587	45.34	9.1%	.....	.....	.....
Port McNicoll*	1,074	928	936	592,146	633	23,510	25.12	22,680	5,039	867	867	.93	.2%	.....	.....	.....
Port Perry*	1,143	1,130	1,172	667,171	569	33,022	28.17	32,482	10,298	15,772	83,269	71.05	14.2%	.....	.....	?
Port Rowan	672	674	666	336,870	506	12,166	18.27	12,663	2,652	11,467	26,507	39.80	7.9%	.....	.....	.....
Port Stanley	973	816	753	948,568	1,260	25,617	34.02	24,706	10,911	44,704	55,051	73.11	14.6%	.....	.....	2,719
Powassan	614	722	752	220,784	294	7,956	10.58	8,593	1,298	.....	15,154	20.15	4.0%	.....	.....	.....
Rainy River	1,444	1,680	1,304	612,576	470	36,019	27.62	37,057	37,460	118,216	152,389	116.86	23.3%	.....	.....	.....
Richmond Hill	1,055	1,270	1,236	928,705	751	46,989	38.02	45,576	34,057	109,069	248,532	201.08	40.2%	31,320	25.34	5,000
Ridgetown	1,855	1,942	1,985	1,132,742	571	42,710	21.52	45,576	12,063	17,757	34,817	17.54	3.5%	.....	.....	00,000
Rockcliffe Park*	.....	957	1,140	3,085,212	2,706	83,383	73.14	73,482	5,665	7,300	122,789	107.71	21.5%	14,239	12.49	.....
Rodney*	756	757	724	396,573	548	11,570	15.98	12,729	831	.....	19,414	26.81	5.4%	.....	.....	.....
Sandwich East Twp.*	2,054	5,542	5,444	1,734,778	319	72,068	13.24	129,382	80,335 [2]	9,517	936,106	171.95	34.4%	.....	.....	211,896
Sandwich West Twp.	?	3,438	5,075	1,684,390	332	.....	.....	104,780	171,025	11,594	1,568,256 [3]	309.02	61.8%	.....	.....	53,753
Seaforth*	1,829	1,692	1,707	954,251	559	44,951	26.33	42,678	18,225	77,100	117,252	68.69	13.7%	2,200	1.29	.....
Shelburne	1,072	1,064	1,102	521,212	473	33,191	30.12	32,725	4,938	5,132	109,324	99.20	19.8%	.....	.....	4,000
Smooth Rock Falls*	.....	858	921	486,264	528	22,886	24.85	22,886	.....	.....	45,600	49.51	9.9%	.....	.....	.....
Southampton	1,537	1,520	1,321	725,520	549	32,827	24.85	33,144	14,751	28,728	61,814	46.79	9.3%	.....	.....	.....
South River*	573	704	825	210,606	255	9,898	12.00	10,347	4,120	.....	6,225	7.54	1.5%	.....	.....	1,000
Stoney Creek	.....	834	839	445,017	530	17,268	20.58	17,168	5,311	76,033	80,826	96.34	19.3%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.

[2] In addition, tax sale lands of $234,897.

[3] Unmatured principal; Twp., $1,087,828; Essex Border Utilities, $85,000; S.W. & A. Rly., $62,813; Windsor, Essex and Lake Shore Rly., $56,882; and, in addition, defaulted coupons of about $500,000.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAXES COLLECTED	TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND		BANK LOANS OUTSTANDING
	Dominion Census		Town's Report							Public Utilities only	TOTAL (Incl. Schools and Public Utilities)					
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount
ONTARIO																
Schreiber Twp.*	.....	1,113	1,170	$469,700	$401	$23,485	$20.07	$24,023	$10,187	$ 46,000	$104,115	$ 88.98	17.8%	$35,855	$30.64	$ .....
Springfield	460	379	386	196,229	508	5,978	15.49	6,179	2,078	3,245	33,414	86.56	17.3%	.....	.....	.....
Stayner*	972	1,042	1,009	418,604	414	23,335	23.12	21,382	2,271	3,158	71,365	70.72	14.1%	.....	.....	.....
Stirling*	844	865	850	456,450	537	22,366	26.31	21,595	3,241	42,300	68,349	80.41	16.1%	.....	.....	.....
Stouffville	1,053	1,105	1,149	624,332	543	21,962	19.11	22,666	4,095	3,934	80,449	70.02	14.0%	.....	.....	.....
Streetsville*	615	673	626	351,144	561	15,801	25.24	17,280	5,481	14,039	21,294	34.01	6.8%	.....	.....	1,300
Shuniah Twp.	?	1,131	1,672	787,733	471	42,053	25.15	46,920	53,188	.....	23,355	13.97	2.8%	.....	.....	.....
Sutton	789	809	804	621,564	773	19,819	24.65	20,105	7,854	13,372	65,350	81.28	16.2%	.....	.....	.....
Tara*	545	491	450	249,221	554	7,000	15.56	7,007	166	2,377	2,377	5.28	1.0%	.....	.....	.....
Tavistock*	1,011	1,042	1,034	450,000	435	16,812	16.26	15,295	1,637	10,202	10,494	9.14	1.8%	.....	.....	.....
Teeswater*	829	805	837	378,520	452	15,485	18.50	15,637	6,177	11,100	32,493	38.82	7.8%	.....	.....	.....
Thamesville	800	754	769	564,866	735	16,805	21.85	16,707	5,874	12,277	35,152	45.71	9.1%	.....	.....	.....
Thedford*	524	577	585	232,000	397	7,486	12.80	7,558	386	6,059	15,492	26.48	5.3%	.....	.....	.....
Thessalon	1,651	1,632	1,672	611,247	366	25,126	15.03	24,212	24,361	55,059	94,564	56.56	11.3%	.....	.....	.....
Thornbury	820	739	727	463,475	638	20,794	28.60	19,299	4,844	69,550	101,657	139.83	28.0%	.....	.....	.....
Tilbury	1,673	1,996	1,937	935,500	483	49,764	25.69	55,766	17,340	122,205	228,598	118.02	23.6%	.....	.....	9,000
Toronto Twp.	5,878	8,476	9,812	4,956,805	505	254,149	25.90	257,041	149,992 [3]	90,119	410,496	41.84	8.3%	.....	.....	143,043
Tottenham	494	546	539	246,633	458	12,338	22.89	11,267	2,247	31,900	31,900	59.18	11.8%	.....	.....	1,830
Tweed	1,339	1,247	1,276	570,048	447	31,938	25.03	32,839	14,028	23,580	124,361	97.46	19.5%	.....	.....	2,000
Uxbridge	1,492	1,506	1,451	659,855	455	31,674	21.83	34,149	11,234	13,947	98,400	67.82	13.6%	.....	.....	9,500
Vankleek Hill*	1,499	1,295	1,288	535,912	416	19,584	15.20	21,765	5,292	.....	1,312	1.02	.2%	.....	.....	.....
Victoria Harbour	1,463	1,171	1,077	259,667	241	11,241	10.44	11,156	5,997	.....	5,279	4.90	1.0%	.....	.....	.....
Waterdown	754	924	912	538,930	591	21,557	23.64	23,366	12,218	70,379	912,676 [1]	123.55	24.7%	.....	.....	.....
Waterford*	1,123	1,168	1,250	761,000	608	30,425	24.34	28,645	2,833	46,500	106,100	84.88	17.0%	.....	.....	.....
Watford	1,059	956	916	496,770	542	27,690	30.23	27,121	5,475	43,592	100,191	109.38	21.9%	.....	.....	.....
Webbwood	567	468	479	129,568	275	6,443	13.68	6,509	11,701	.....	.....	.....	.....	.....	.....	.....
Wellington	824	900	920	768,300	835	19,963	21.70	20,524	1,897	6,585	51,884 [2]	56.40	11.3%	.....	.....	.....
West Lorne	755	814	752	456,433	607	12,802	17.03	17,658	5,075	.....	13,660	18.16	3.6%	.....	.....	.....
Westport*	741	737	720	337,606	469	13,062	18.14	12,085	11,962	.....	20,023	27.81	5.5%	.....	.....	.....
Wheatley	378	724	723	374,900	519	19,052	26.35	21,227	10,623	92,740	132,565	183.35	36.6%	.....	.....	.....
Wiarton	1,726	1,949	1,715	676,649	395	50,940	29.70	41,366	14,657	63,449	133,015	77.56	15.5%	19,041	11.10	.....
Winchester*	1,126	963	1,029	456,680	443	20,831	20.24	21,939	3,774	5,397	52,501	51.02	10.2%	.....	.....	.....
Woodbridge	672	744	811	344,485	425	15,435	19.03	12,953	1,832	32,601	64,109	79.05	16.0%	.....	.....	.....
Woodville*	452	414	356	192,085	540	6,741	18.93	5,015	1,726	.....	37,691	105.87	21.0%	.....	.....	1,648
Wyoming	482	482	504	144,889	287	8,136	16.14	8,229	1,036	895	15,086	29.93	6.0%	.....	.....	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936.

[1] Includes only Waterdown's share (40%) of school debt of $56,641.

[2] Includes only Wellington's share (47.5%) of school debt of $92,854.

[3] After deducting reserve of $26,032.

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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Acton Vale	1,549	1,753	1,987	$ 665,970	$ 335	$11,015	$ 7,035	$ 9.08	$ 7,212	$ 5,469	$ 6,001	$179,819	$ 93.51	18.7%	$11,924	$ .....
Almaville	1,174	2,010	1,973	495,870	251	4,249	6,986	5.69	5,171	7,653	29,900	45,979	38.45	7.7%	.....	2,000
Arthabaska	1,234	1,608	1,785	429,475	241	5,214	4,515	5.45	1,461	1,520	6,028	44,681	28.41	5.6%	15,600	12,893
Baie de Shawinigan	1,213	1,316	1,052	928,480	883	17,011	7,150	22.96	3,660	1,628	33,500	60,718	89.56	17.9%	.....	2,500
Beaconsfield [3]	578	641	900	1,497,726	1,664 [1]	23,382 [1]	[3]	25.98	14,879	[3]	[3]	?	?	?	.....	.....
Beauceville East	?	975	933	557,859	598	6,011	2,021	8.61	9,061	1,134	.....	46,202	49.51	9.9%	2,380	2,100
Beaulac	491	450	404	108,898	270	1,089	2,182	8.09	523	1,950	12,183	9,000	52.43	10.5%	.....	.....
Beaulieu	282	380	582	716,975	1,232	5,171	1,434	11.34	3,093	1,347	.....	8,600	14.77	2.9%	2,036	100
Beauport East	.....	480	515	615,777	1,196	3,303	2,454	11.18	4,188	2,876	4,040	44,300	93.86	18.7%	1,200	.....
Bedford (Nov. 30th)	1,669	1,570	1,727	895,550	519	12,969	12,826	14.94	8,464	7,492	45,200	60,902	61.43	12.2%	.....	2,630
Beebe Plain	921	1,053	1,020	374,050	367	3,796	5,600	9.21	6,218	3,479	5,180	9,866	14.75	2.9%	.....	3,637
Beloeil	1,418	1,434	1,519	747,150	492	6,167	8,320	9.54	6,267	8,910	20,219	68,723	58.55	11.7%	4,000	5,100
Bernierville	751	946	605	192,765	319	2,209	?	3.65 [6]	2,187	?	?	4,700	7.76	1.5%	400	?
Bic	912	1,020	1,027	290,975	283	1,595	1,438	2.95	1,615	1,562	.....	.....	.....	.....	.....	200
Bon Secours	769	735	662	180,450	273	346	6,043	9.65	1,195	6,969	43,200	.....	65.25	13.0%	.....	2,000
Boucherville	938	883	862	422,991	491	5,518	6,000	13.36	3,629	9,383	4,927	58,700	73.81	14.7%	5,536	6,300
Bromptonville	2,603	1,527	1,560	1,449,549	929	11,073	10,101	13.57	5,121	4,302	.....	229,700	147.24	29.4%	1,990	.....
Cabano	.....	2,187	1,791	488,874	273	6,980	6,885	7.74	5,324	4,681	.....	31,000	17.30	3.4%	1,500	5,900
Calumet	682	675	681	162,770	239	1,938	8,850	15.84	2,157	4,257	.....	7,433	10.91	2.1%	2,000	.....
Campbell's Bay	700	897	785	380,910	485	2,834	2,620	6.94	5,893	2,078	4,374	10,000	18.31	3.6%	.....	.....
Cap Chat	.....	1,139	1,176	173,075	147	2,023	1,845	3.29	993	2,925	.....	2,640	2.24	.4%	2,717	925
Causapscal	.....	1,390	1,289	246,270	191	2,644	4,616	5.63	3,211	6,609	11,000	6,310	13.42	2.6%	1,250	4,000
Chambly Bassin	1,068	1,287	1,550	903,211	583	22,222	?	14.33 [6]	20,858	?	?	152,091	98.12	19.6%	.....	?
Chambly Canton	839	955	1,050	907,523	864	17,214	2,819	19.07	13,650	1,441	8,900	128,646	130.99	26.1%	.....	700
Champlain	698	556	730	163,005	223	1,258	1,794	4.18	849	1,157	2,500	20,150	31.02	6.2%	6,250	2,500
Chandler	1,756	1,741	1,520	1,058,154	696	12,576	6,449	12.51	3,966	3,618	16,400	126,600	94.07	18.8%	21,974	.....
Charlemagne	829	813	805	203,500	253	2,325	2,035	5.41	1,476	1,374	2,452	5,000	9.25	1.8%	6,320	.....
Charlesbourg	1,267	1,869	1,649	571,366	346	5,033	5,118	6.15	2,253	3,058	.....	98,800	59.91	11.9%	.....	3,800
Chateauguay [5]	881	1,067	1,180	1,309,223 [4]	1,169	9,820 [4]	10,814	17.48	4,453 [4]	2,382	19,230	28,516 [4]	40.46	8.9%	[4]	1,000
Cheneville	611	518	562	153,730	274	865	1,527	4.25	499	780	.....	.....	.....	.....	1,000	1,900
Contrecour	659	794	775	283,950	366	3,300	2,900	8.00	644	1,337	800	3,700	5.80	1.1%	.....	750
Cookshire	950	946	974	639,447	657	6,171	3,821	10.26	5,046	2,830	2,900	19,500	22.99	4.6%	2,000	.....
Coteau-du-lac	435	428	488	169,530	347	1,819	2,348	8.53	703	1,172	.....	.....	.....	.....	11,930	2,900

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] To June 30th, 1935.
[2] Includes special taxation and monthly fees overdue.
[3] School district included with Pointe Claire.
[4] As at May 31st, 1936.
[5] To May 31st, 1935.
[6] Municipal only.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Coteau Station	851	846	816	$ 232,675	$ 284	$ 3,288	$ 2,026	$ 6.51	$ 1,813	$ 1,426	$	$ 12,800	$ 15.68	3.1%	$	$ .....
Courville	1,283	1,678	1,850	870,691	471	7,144	6,284	7.25	12,439	3,036	2,900	53,600	30.54	6.1%	9,702	4,900
Cowansville	1,094	1,859	2,650	1,613,300	609	21,739	9,253	11.69	6,132	5,896	39,500	92,360	49.75	9.9%	.....	.....
Danville	1,290	1,354	1,283	533,281	416	7,584	8,987	12.91	4,274	3,355	24,300	36,500	47.39	9.4%	.....	500
Delson	428	715	925	299,480	324	3,743	3,369	7.68	4,045	2,618	.....	4,000	4.32	.9%	3,000	3,500
De Lery	540	561	510	1,170,660	2,295	3,906	2,307	12.18	1,926	1,695	.....	.....	.....	.....	3,500	1,000
Deschillons	1,142	1,650	1,636	399,195	244	2,348	2,456	2.93	41	672	2,375	4,668	4.31	.8%	.....	.....
Deux Rivieres	642	670	609	183,025	301	2,702	3,244	9.76	1,283	1,671	.....	46,900	77.01	15.4%	350	450
Disraeli	1,646	1,437	1,437	363,225	253	5,051	5,085	7.05	3,872	6,880	.....	19,585	13.62	2.7%	3,900	5,878
Dolbeau	.....	2,032	2,400	2,287,650	953	34,439	14,376	20.33	14,256	4,447	116,328	330,000	185.97	37.2%	.....	.....
Dorion	833	1,155	1,150	987,362	858	13,665	7,308	18.23	6,010	4,506	8,100	103,900	97.38	19.4%	2,820	.....
Eastman	704	474	508	226,250	445	3,615	2,132	11.31	1,465	3,139	.....	9,375	18.45	3.6%	5,000	350
East Broughton	1,709	1,868	1,700	670,940	395	5,120	?	3.00	3,661	?	?	119,500	70.29	14.0%	.....	?
Fort Coulonge	973	1,130	1,020	448,560	440	5,460	4,039	9.31	3,931	2,492	15,900	29,400	44.41	8.8%	1,700	7,500
Fortierville	485	422	419	47,440	113	711	2,830	8.45	280	2,752	5,700	2,500	19.57	3.9%	.....	750
Gracefield	342	479	445	198,905	447	4,551	2,531	15.91	3,121	1,118	17,900	24,800	95.95	19.2%	.....	2,000
Greenfield Park	1,112	1,610	1,760	1,850,839	1,052	47,810	17,133	36.90	92,162	22,181	31,100	431,100	262.61	52.5%	26,090	.....
Grenville	701	719	812	200,525	247	3,218	?	3.96	1,151	?	?	60,350	74.32	14.8%	3,000	.....
Gaspe	764	919	852	512,696	602	4,478	3,772	9.68	8,201	2,852	.....	14,100	16.54	3.3%	.....	400
Hampstead [1]	53	594	1,093	2,926,230	2,677	96,860	15,745	103.02	39,737	150	87,672	724,939	743.46	148.7%	.....	.....
Hebertville	719	933	1,008	164,650	163	2,857*	2,180	5.00	1,458	1,855	2,934	6,000x	8.86	1.7%	?	1,000
Hebertville Station	739	922	885	330,570	374	3,431	3,541	7.88	2,450	4,407	13,716	71,400	96.17	19.2%	.....	3,850
Hudson	.....	848	1,070	416,650	389	2,653	11,738	13.45	1,835	5,598	22,200	11,549	31.54	6.3%	500	.....
Hudson Heights	.....	510	510	986,800	1,935	5,565	?	10.91	3,685	?	?	12,021	23.57	4.7%	.....	?
Huntingdon	1,401	1,619	1,700	948,155	558	15,571	10,747	15.48	6,306	4,021	10,500	41,482	30.57	6.1%	.....	313
Knowlton	841	990	950	909,300	957	7,507	6,943	15.21	4,424	3,430	.....	15,500	16.31	3.6%	.....	4,000
L'Abord a Plouffe	1,101	1,227	1,380	776,213	562	12,018	6,375	13.33	13,849	4,962	21,400	91,409	81.74	16.3%	18,900	3,000
Lac-au-Saumon	1,354	1,779	1,685	191,855	114	3,547	2,743	3.73	2,877	4,549	2,276	18,500	12.32	2.5%	3,225	4,500
L'Annonciation	612	658	598	128,550	215	2,587	2,257	8.10	2,430	2,965	4,000	23,333	45.70	9.1%	2,375	.....
Lac St. Louis	597	1,537	538	2,002,160	3,721	2,002	4,586	12.24	243	1,084	.....	5,500	10.22	2.0%	.....	?
La Perade	745	926	955	218,140	228		1,485	1.56	.....	539	.....	.....	.....	.....	7,400	2,000
La Providence	1,078	1,241	1,369	512,625	374	7,036	3,251	7.51	5,026	1,531	.....	53,200	38.86	7.7%	.....	3,500
L'Assomption	1,320	1,576	1,800	544,535	303	8,172	4,247	6.89	4,291	2,050	.....	90,340	50.18	10.0%	.....	.....
Laurentides	1,150	1,284	1,250	554,758	444	5,405 [3]	5,592	8.80	8,043	3,995	14,500	30,200	35.76	7.1%	.....	7,600

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* 1934 figures; latest available.

x Approximate.

[1] Under Montreal Metropolitan Commission.

[2] Includes overdue monthly fees.

[3] To February 28th, 1935.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Laval sur le Lac	81	84	84	$ 984,126	$11,716	$13,698	$?	$163.07	$ 4,367	$?	$?	$192,100	$2,286.90	457.4%	$ 8,829	$?
Leclercville	552	674	620	96,798	156	683	1,564	3.62	278	376	3,000	3,500	10.48	2.1%	.....	200
L'Enfant Jesus	.....	1,066	1,126	247,950	220	3,201	2,319	4.90	4,730	3,330	6,500	57,200	56.57	11.3%	.....	6,500
Lennoxville	1,554	1,927	1,875	1,630,657	870	23,440	15,052	20.52	21,715	9,300	43,800	192,100	125.81	25.1%	.....	6,450
L'Epiphanie	.....	1,705	1,750	421,225	241	3,159	8,850	6.86	4,440	8,676	31,000	6,500	21.42	4.3%	.....	1,918
Laterriere	.....	529	478	288,820	604	1,845	2,039	8.12	2,149	2,542	.....	15,482	32.38	6.5%	12,314	1,300
Liniere	610	667	731	178,150	244	1,425	1,027	3.35	2,128	1,347	.....	.....	.....	.....	2,700	158
Lyster	596	725	622	116,020	187	1,122	4,080	8.36	676	4,319	.....	.....	.....	.....	1,700	2,650
Macamic	1,104	821	635	227,446	358	6,532	?	10.28	9,220	?	?	39,900	62.83	12.5%	7,826	?
Maniwaki	.....	1,720	1,801	751,050	417	9,433	8,591	10.00	6,651	6,839	5,000	69,915	41.60	8.3%	1,000	2,585
Marbleton	670	798	907	255,940	282	2,586	1,872	4.91	1,927	2,967	.....	.....	.....	.....	.....	.....
Marieville	1,748	1,986	2,080	825,876	397	15,449	8,358	11.45	11,478	5,716	12,000	90,451	49.25	9.8%	9,953	850
Masson	950	2,015	1,204	349,000	290	14,897	5,164	16.66	3,325	2,182	4,500	84,199	73.67	14.7%	.....	250
Massueville	654	598	707	208,875	295	1,566	?	2.21	583	?	?	8,200	11.59	2.3%	8,900	?
McMasterville	612	819	783	758,265	968	6,169	6,248	15.86	861	626	5,500	.....	7.02	1.4%	.....	.....
Montauban	325	630	612	126,100	206	1,796	1,607	5.56	6,229	5,561	9,500	.....	15.52	3.1%	6,706	.....
Montebello	977	1,501	1,251	440,415	352	5,411	5,482	8.71	3,174	1,307	11,200	11,880	18.44	3.6%	400	250
Montreal South	1,030	1,164	1,150	1,202,189	1,045	33,922	?	29.49	46,058	?	?	270,150	234.91	46.9%	22,525	?
Napierville	741	857	841	395,622	470	4,337	?	5.15	1,559	?	?	11,100	13.19	2.6%	.....	?
Normandin	.....	773	729	125,145	172	2,112	?	2.89	1,381	?	?	11,916	16.34	3.3%	2,725	?
Noveau Salaberry	606	805	596	177,350	298	2,514	?	4.21	1,267	?	?	21,100	35.40	7.1%	1,650	?
Ormstown	832	842	777	519,985	669	4,788	6,432	14.44	4,851	1,422	8,400	45,900	69.88	13.9%	.....	7,600
Papineauville	884	954	912	338,100	371	1,607	2,903	4.94	276	966	.....	.....	.....	.....	.....	2,200
Philipsburg	390	638	539	121,745	226	2,064	2,773	8.97	734	1,205	5,300	5,600	20.22	4.0%	.....	800
Pierreville	1,394	1,352	1,309	332,870	254	3,563	2,485	4.62	2,922	3,503	3,500	11,882	11.75	2.3%	2,200	.....
Pointe-au-Pic	703	961	1,111	1,416,414	1,275	11,437	6,902	16.51	4,393	1,254	34,100	18,450	47.29	9.4%	5,000	.....
Pont Rouge	1,419	1,353	1,469	413,010	281	5,379	7,415	8.71	3,976	4,238	21,000	35,750	38.63	7.7%	.....	.....
Portneuf	877	1,017	1,091	387,016	355	2,588	5,603	7.51	1,963	6,531	350	12,492	11.77	2.3%	100	3,298
Princeville	869	980	925	200,030	216	2,003	?	2.16	1,972	?	?	5,700	6.16	1.2%	.....	?
Quebec West [1]	130	1,813	2,400	1,345,431	561	20,181 [1]	7,451	11.51	27,580	12,182	26,000	272,100	124.20	24.8%	20,826	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA
(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA
(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[1] Municipal information at April 30th, 1935.

[2] Includes overdue monthly fees.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
Quyon	787	793	746	$ 220,474	$ 296	$ 3,537	$ 2,550	$ 8.15	$ 3,295	$ 5,136	$	$ 9,300	$ 12.45	2.5%	$	$ .....
Rawdon	1,042	1,066	1,104	337,300	306	5,959	5,296	10.19	6,326	4,728	5,200	6,000	10.14	2.0%	7,238	2,715
Richelieu	426	524	670	1,016,390	1,517	12,445	2,392	22.14	3,253	225	.....	83,538	124.68	24.9%	.....	.....
Rigaud	939	1,099	1,800	554,389	308	6,377	6,660	7.24	1,390	3,452	38,425	68,666	59.49	11.9%	4,000	3,000
Riviere du Moulin	738	1,040	1,228	265,907	217	5,704	2,131	6.38	8,190	2,154	721	38,577	31.92	6.4%	6,700	2,600
Robertsonville	882	671	585	148,245	253	1,107	3,582	8.01	1,099	2,205	21,650	18,355	68.38	13.6%	3,045	.....
Rock Island	1,442	1,424	1,417	459,615	324	9,794	7,201	11.99	14,122	6,316	17,000	17,700	24.48	4.9%	.....	.....
Rougemont	379	429	470	396,875	844	843	1,606	5.21	427	2,759	10,300	18,400	61.06	12.2%	524	445
Roxton Falls	777	760	713	310,400	435	6,032	2,710	12.26	7,194	2,777	.....	23,600	33.09	6.6%	.....	6,050
Sawyerville	418	478	514	248,443	483	2,680	5,943	16.78	315	2,123	9,000	1,800	21.01	4.2%	2,400	1,400
Scotstown	987	1,189	1,200	554,925	462	6,311	6,295	10.51	4,481	5,268	10,000	59,100	57.58	11.5%	1,000	3,105
Senneville	489	526	438	853,215	1,948	7,449	5,868	30.40	1,608	324	.....	33,232	75.87	15.1%	20	500
Shawville	735	801	725	438,235	604	4,549	?	6.27	2,722	?	?	35,000	48.27	9.6%	.....	?
Ste. Adele	.....	433	383	183,485	479	6,532	?	17.05	1,647	?	?	44,700	116.71	23.3%	.....	?
St. Alexis de la Grande Baie.	1,735	1,790	2,000	977,723	489	11,908	7,739	9.82	25,933	24,475	38,300	208,300	123.30	24.6%	11,616	1,000
Ste. Anne de Beaupre	1,648	1,901	2,040	442,380	217	2,455	14,595	8.36	7,043	13,619	58,300	23,200	39.95	7.9%	4,500	4,500
Ste. Anne de Chicoutimi	838	1,102	1,280	240,371	188	4,656	4,709	7.32	8,372	20,655	39,600	96,829	106.58	21.3%	.....	22,754
St. Anselme	400	738	765	185,375	242	1,603	3,790	7.05	835	3,113	.....	.....	.....	.....	500	2,828
St. Benoit Jos. Labre	1,416	1,648	1,659	342,697	207	8,158	3,019	6.73	8,014	4,167	.....	70,754	42.64	8.5%	2,800	1,500
St. Boniface de Shawinigan.	570	571	518	91,140	176	992	2,292	6.33	894	2,621	296	.....	.57	.1%	1,700	5,350
St. Casimir	1,457	1,316	1,279	265,894	208	4,603	5,921	8.22	1,734	10,915	700	12,400	10.24	2.0%	900	1,700
St. Cesaire	985	1,051	1,250	546,465	437	5,597	? *	4.47	6,182	1,153‡	.....	54,100	43.28	8.6%	.....	.....
St. Coeur de Marie	419	535	580	105,000	181	1,836	3,008	8.35	6,236	7,748	23,800	7,370	53.74	10.7%	3,019	3,800
St. Croix	.....	766	754	125,165	166	830	3,398	5.61	199	1,578	.....	.....	.....	.....	.....	1,500
St. Cyrille	766	725	729	169,550	233	1,266	1,214	3.40	455	220	.....	.....	.....	.....	.....	.....
St. Denis	820	689	702	206,455	294	2,552	2,299	6.91	554	327	.....	.....	.....	.....	5,300	.....
St. Emilien	.....	646	706	416,800	590	561	2,687	4.60	550	2,769	13,800	30,500	62.74	12.5%	.....	600
St. Felicien	1,306	1,599	1,596	409,650	256	3,287	4,629	4.95	4,749	9,175	65,600	.....	41.10	8.2%	.....	1,000
St. Felix de Valois	.....	896	902	247,950	275	1,872	2,319	4.65	379	340	.....	.....	.....	.....	1,200	.....

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* No report.

[2] Includes overdue monthly fees.

‡ Repeated report (1933-4 figure).

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA

(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Francois-du-lac	740	718	600	$ 102,175	$ 170	$ 1,907	$? *	$ 3.17	$ 1,131	$ 1,942‡	$ 2,225	$ 15,200	$ 29.04	5.8%	$ 1,450	$ 2,225
St. Gabriel-de-Brandon	1,067	1,530	1,418	385,200	272	4,662	3,164	5.51	1,591	3,569	.....	2,731	1.92	.4%	.....	10,650
St. Gedeon	550	658	595	175,150	294	1,121	3,416	7.62	3,382	6,170	.....	12,918	21.71	4.3%	.....	4,486
St. Genevieve-de-Pierrefonds	405	472	450	127,311	283	2,335	5,603	17.64	2,935	2,888	18,000	11,452	65.45	13.1%	5,486	1,500
St. Georges-de-Cacouna	533	594	515	294,325	571	2,689	?	5.22	717	?	?	4,000	7.76	1.5%	.....	.....
St. Georges (Champlain Co.)	916	733	728	262,070	360	2,844	2,116	6.81	1,358	2,244	18,000	11,000	39.83	7.9%	.....	.....
St. George E. (Beauce Co.)	1,058	1,543	1,576	423,850	269	9,185	8,102	10.97	5,690	6,722	10,200	30,562	25.86	5.2%	.....	2,500
St. Gerard	582	519	518	126,266	244	2,146	1,046	6.16	2,102	1,338	6,050	10,200	31.37	6.2%	.....	.....
St. Guillaume	937	907	833	156,477	188	2,805	3,366	7.41	2,206	3,609	.....	.....	.....	.....	11,600	6,200
St. Hilaire	522	701	731	275,655	377	6,644	2,485	12.49	1,433	620	8,600	20,200	39.39	7.8%	.....	.....
St. Jacques	1,332	1,529	1,500	605,060	403	2,592	4,887	4.98	1,866	2,585	3,900	.....	2.60	.5%	2,000	.....
St. Jean de Boischatel	571	783	780	876,439	1,124	2,734	2,625	6.87	3,278	1,873	.....	.....	.....	.....	.....	.....
St. Jerome (Lac St. Jean Co.)	923	1,235	1,327	398,470	300	6,821	11,217	13.59	14,848	?	?	85,556	64.47	12.9%	32,502	?
St. Joseph (Beauce Co.)	1,445	1,625	1,775	593,996	335	4,725	5,478	5.74	3,180	2,611	8,500	52,207	34.20	6.8%	1,900	.....
St. Joseph (Richelieu Co.)	1,658	1,869	1,788	610,995	342	9,453	?	5.49	8,058	?	.....	117,800	65.88	13.1%	2,500	.....
St. Joseph de Hyacinthe	540	783	810	220,443	272	4,437	2,890	9.05	2,065	2,038	7,500	8,894	20.23	4.0%	4,150	2,800
St. Joseph de la Riviere Bleue	864	1,111	1,043	98,660	95	1,157	3,061	4.04	2,569	10,789	11,300	.....	10.83	2.1%	1,333	6,013
St. Jovite	862	981	1,022	198,480	194	2,744	8,515	11.01	1,060	7,560	.....	39,100	38.25	7.6%	500	1,710
St. Leonard d'Aston	529	610	563	123,505	219	1,172	3,654	8.57	1,475	5,819	.....	.....	.....	.....	1,850	5,950
St. Leonard de Port Maurice	462	453	467	1,054,497	2,258	13,181	5,273	39.51	3,828	5,490	29,500	137,299	357.17	75.4%	.....	.....
St. Marc des Carrieres	1,492	1,997	2,165	504,371	233	5,405	6,027	4.82	4,614	9,792	27,500	37,200	29.88	5.9%	.....	8,125
Ste. Marie	1,311	1,598	2,090	510,310	244	5,356	2,595	3.80	2,461	660	.....	14,900	7.12	1.4%	.....	.....
St. Michel [1] (Hochelaga Co.)	493	1,528	2,409	965,390	401	34,750	?	14.42	24,509	?	?	1,292,000	536.32	107.2%	3,831,461 [3]	?
St. Moise	791	911	929	121,820	131	743	518	1.36	1,189	1,799	.....	.....	.....	.....	590	2,050
St. Pacome	.....	1,235	1,297	193,592	149	1,935	3,997	4.57	294	2,436	.....	.....	.....	.....	800	1,730
St. Pie	960	858	952	393,030	413	3,913	3,056	7.32	2,355	1,862	1,300	60,900	65.33	13.1%	2,111	1,000

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* No report.

‡ Repeated report (1933-4 figure).

[1] Under Montreal Metropolitan Commission.

[2] Includes overdue monthly fees.

[3] Owing to Montreal Metropolitan Commission, as St. Michel is an aided municipality.

CITIZENS' RESEARCH INSTITUTE OF CANADA
TORONTO, CANADA
(Information from Official and other reliable sources, but not guaranteed.)

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED			TAX ARREARS		DEBENTURE DEBT (Less Sinking Funds)			Relation of Debenture Debt to Standard Assessment (c)	TEMPORARY LOANS AND OVERDRAFTS	
	Dominion Census		Municipality's Report			Municipal	Schools	Combined	Municipal	Schools (2)	School District	Municipal	Combined (b)		Municipal	School
	1921	1931	1935	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Amount
QUEBEC																
St. Raymond	1,693	1,772	1,839	$ 515,125	$ 280	$ 6,073	$ 6,797	$ 7.00	$ 4,783	$ 6,373	$20,900	$ 91,900	$ 61.33	12.3%	$	$ 100
St. Remi	1,135	1,201	1,199	564,675	471	4,517	3,733	6.88	2,572	1,582	.....	11,700	9.75	1.9%	.....	.....
Ste. Rose	1,811	1,661	1,401	1,356,955	969	30,350	10,524	29.17	15,344	3,962	18,000	251,911	192.65	38.5%	.....	.....
Ste. Scholastique	840	794	792	354,470	448	5,385	7,355	16.50	5,134	4,007	43,500	27,550	89.70	17.9%	1,000	452
St. Simeon	665	875	825	168,100	204	2,400	1,773	5.06	5,244	4,625	11,886	16,350	34.22	6.8%	.....	1,624
St. Thecle	667	748	755	141,475	187	2,829	3,360	8.19	2,086	1,970	.....	17,400	23.04	4.6%	.....	13,300
St. Timothee	450	511	475	321,400	677	2,250	7,331	20.17	582	2,986	12,800	.....	26.94	5.4%	.....	.....
St. Tite	1,783	1,969	2,292	598,310	261	12,207	11,544	10.36	9,842	17,178	45,700	156,700	88.30	17 6%	.....	9,550
St. Ulric	.....	973	977	114,615	117	1,226	1,516	2.81	1,365	1,394	.....	.....	.....	9.7%	4,785	275
Stanstead Plain	798	845	765	384,725	503	5,743	1,905	10.00	3,668	319	.....	37,000	48.36	.....	.....	.....
Sutton	923	967	1,100	602,905	548	5,493	6,521	10.92	1,336	3,710	2,700	13,589	14.80	2.9%	3,000	.....
Tadoussac	470	644	727	193,175	266	1,981	2,391	6.01	3,788	3,685	.....	3,537	4.86	.9%	4,100	4,200
Temiscaming	.....	1,855	2,136	6,652,407	3,114	23,507	?	11.00	1,167	?	?	3,337	1.56	.3%	.....	?
Templeton	428	822	783	146,165	187	1,738	1,987	4.75	1,604	3,379	4,100	6,250	13.21	2.6%	.....	4,100
Thurso	538	1,292	1,299	416,403	321	5,262	4,016	7.14	2,592	2,171	9,400	32,425	32.19	6.4%	.....	9,400
Trois Pistoles	1,454	1,837	1,875	468,195	250	7,358	?	3.92	18,219	?	?	62,878	33.49	6.7%	7,425	?
Upton	782	690	660	283,435	429	3,788	1,489	8.00	1,558	239	.....	45,749	69.31	13.8%	.....	300
Val Barrette	499	518	525	110,475	210	2,160	938	5.90	1,146	1,612	400	11,500	22.66	4.5%	.....	1,050
Val Brillant	962	1,032	1,060	203,525	192	2,086	5,236	6.91	1,997	4,618	8,600	26,000	32.64	6.5%	4,400	918
Val Jalbert	840	88	65	123,340	1,898	2,003	432	37.46	291	9	.....	24,000	369.23	73.8%	.....	4,000
Varennes	802	808	702	324,862	463	3,086	824	5.57	987	2,182	.....	2,800	3.98	.8%	72	.....
Vaudreuil	456	466	490	205,400	419	591	5,365	12.15	181	3,650	6,800	7,000	28.16	5.6%	.....	3,000
Vercheres	835	722	797	347,550	436	869	3,337	5.28	347	2,119	.....	30,400	38.14	7.6%	3,716	2,657
Ville Marie	840	1,049	975	363,690	373	6,041	7,170	13.54	5,486	6,850	28,400	44,700	74.97	14.9%	2,500	.....
Warwick	961	987	1,242	309,970	250	2,880	2,535	4.36	1,300	933	.....	13,800	11.11	2.2%	.....	.....
Waterville	968	850	925	384,620	416	5,033	3,734	9.47	6,410	2,871	.....	8,000	8.64	1.7%	4,500	1,400
Weedon Centre	806	784	701	194,270	277	3,207	3,067	8.95	2,804	3,538	7,800	16,600	34.81	6.9%	1,050	3,200
Yamachiche	948	831	836	149,500	179	2,719	8,737	13.70	2,608	3,040	18,100	10,061	33.68	6.7%	12,650	1,500

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

[2] Includes overdue monthly fees.

CITIZENS' RESEARCH INSTITUTE OF CANADA
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FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31st, 1935

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			Relation of Gross Debenture Debt to Standard Assessment (c)	SINKING FUNDS ON HAND	
	Dominion Census		Municipality's Report						Public Utilities only	TOTAL (Inc. Schools and Public Utilities)				
	1921	1931	1935	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
NEW BRUNSWICK														
Devon	1,924	1,977	2,000	$895,735	$448	$22,000*x*	$11.00	$	$106,000	$146,000	$ 73.00	14.6%	$ 25,062	$ 12.53
Grand Falls	1,327	1,557	1,300	1,500,623	1,154	25,000*x*	19.23	14,863	110,000	140,000	107.69	21.5%	32,260	24.82
Hartland*	879	907	995	526,150	529	15,000	15.08	5,994	8,250	?	?	.....	.....	.....
Marysville	1,614	1,512	1,500	632,549	421	32,000	21.33	?	.....	22,000	14.67	2.9%	.....	.....
Milltown*	1,976	1,735	1,900	1,039,400	547	57,390	30.21	28,670	.....	212,000	111.58	22.3%	103,000	54.21
Port Elgin	600	737	800	193,900	242	9,500	11.87	?	6,000	6,000	7.50	1.5%	3,700	4.62
Rothesay	489	515	700	395,000	564	13,000	18.57	?	40,000	76,000	108.57	21.7%	15,000	21.43
St. Andrews	1,065	1,207	1,200	1,040,300	867	30,000	25.00	?	156,000	169,700	141.42	28.3%	41,144	34.29
St. George	1,110	1,087	1,066	371,925	348	13,400	12.57	?	19,500	19,500	18.29	3.6%	230	.21
St. Leonard	862	952	1,100	368,200	334	17,000	15.45	?	?	102,000	92.72	18.5%	.....	.....
Shediac	1,973	1,883	1,900	754,500	397	18,000	9.47	?	.....	53,000	27.89	5.6%	2,128	1.12
Sunny Brae*	1,171	1,364	1,500	897,376	598	22,644	15.10	4,031	65,000	136,250	90.83	18.1%	3,254	2.17
NOVA SCOTIA														
Annapolis Royal*	836	739	1,000	345,990	345	16,392	16.39	4,514	40,500	77,500	77.50	15.5%	24,900	24.90
Antigonish*	1,746	1,764	1,800	639,974	900	35,709	19.84	15,698	132,000	190,600	105.89	21.1%	76,368	42.42
Berwick	.....	837	900	269,970	300	12,165	13.52	3,347	57,500	88,500	98.33	19.7%	41,706	46.34
Bridgetown*	1,086	1,126	1,136	361,920	318	25,564	22.50	6,357	1,000	60,200	52.99	10.6%	26,114	22.99
Canso	1,626	1,575	1,500	312,650	208	17,193	11.46	26,655	50,000	80,850	53.90	10.8%	25,379	16.92
Clarke's Harbour*	965	907	980	206,100	210	9,274	9.46	6,766	.....	15,500	15.82	3.1%	5,859	5.98
Digby*	1,230	1,412	1,400	769,285	549	33,415	23.87	5,600	90,400	181,900	129.93	26.0%	25,783	18.42
Hantsport	683	713	713	358,565	503	14,922	20.93	16,509	34,600*y*	35,200	49.36	9.8%	6,721	9.43
Joggins	1,732	1,000	1,050	104,167	99	4,000	3.81	10,107	.....	3,000	2.85	.6%	.....	.....
Lockeport	851	973	970	345,485	356	12,540	12.93	10,613	.....	9,000	9.28	1.8%	3,910	4.03
Louisburg*	1,152	971	1,000	268,080	268	11,393	11.39	11,550	.....	15,200	15.20	3.0%	7,800	7.80
Mahone Bay*	1,177	1,065	1,080	330,915	306	18,510	17.14	9,834	6,000	65,700	60.83	12.1%	26,496	24.53
Middleton	875	904	900	377,485	419	15,377	17.09	14,200	130,850*y*	179,850	199.83	.....	126,618	140.69
Mulgrave*	.....	975	1,000	358,230	358	12,717	12.71	11,982	27,500	31,200	31.20	6.2%	13,480	13.48
Oxford	1,402	1,133	1,133	331,185	292	18,215	16.07	9,765	31,000	61,700	54.45	10.9%	27,239	24.04
Port Hawkesbury	869	1,011	1,000	161,975	162	9,524	9.52	11,407	16,000	48,000	48.00	9.6%	9,480	9.48
Port Hood	805	626	700	115,917	166	5,490	7.84	6,765	.....	11,000	15.71	3.1%	5,684	8.12
Shelburne*	1,360	1,474	1,500	487,000	325	23,475	15.65	8,945	35,500	60,175	40.12	8.0%	36,455	24.30
Stewiacke	819	803	819	278,155	340	12,342	15.07	7,794	.....	25,000	30.52	6.1%	13,221	16.14
Wedgeport	1,424	1,294	1,300	119,050	92	3,917	3.01	14,410	.....	[1]	.....	.....	.....	.....
Wolfville	1,743	1,818	1,818	708,112	390	43,076	23.69	17,080	95,500	226,000	124.31	24.8%	82,843	45.57
PRINCE EDWARD ISLAND														
Alberton	625	590	600	241,330	402	3,300	5.50	450	.....	1,100	1.83	.4%	.....	.....
Georgetown*	800	812	850	150,780	177	1,144 [2]	1.35	451 [2]	.....	375 [2]	.44	.9%	.....	.....
Kensington*	556	612	614	335,075	546	2,200 [2]	3.58	635 [2]	.....	10,750 [2]	17.51	3.5%	3,952	6.43
Montague	706	803	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Souris*	1,094	1,063	1,300	540,775	416	5,796	4.45	5,650	8,087	22,500	17.31	3.4%	12,162	9.35

(a) STANDARD ASSESSMENT, MUNICIPALITIES 400 TO 2,000, $500 PER CAPITA

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 400 TO 2,000, $100 PER CAPITA

(c) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%

* Information as at Dec. 31st, 1936. *x* Approximate. *y* Including sewers. [1] Floating debt of $17,318. [2] Not including schools.

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